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ABSTRACT

This publication presents data on attendance, staffing, revenues, and expenditures for the 89 school districts in the six counties of western New York. Data from two separate school years are included. Section A reports data on actual revenues and expenditures for 1973-74 and is based on final state budget reports for the year. Section B reports data for 1974-75 and is drawn from proposed budget reports for that year. Section C provides profile charts combining data for all of western New York, so that each school district can compare its own data profile with the means for western New York. In section A data on federal aid are drawn from more accurate sources that include all revenues, not just those reported in the general fund. In section B, however, only federal revenues in the general fund are reported. In section B, data are reported according to the new classification of the revised 1974-75 state budget report. New categories of expenditures are combined and reported to show data relative to selected objects of expenditures. Also, a new category has been added to reflect expenditures for services by Boards of Cooperative Educational Services (BOCES). The data reported were obtained both from individual school districts and from the BOCES for western New York. (Author/JG)

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FINANCING OUR SCHOOLS

1975

U S DEPARTMENT OF HEALTH, EDUCATION & WELFARE
NATIONAL INSTITUTE OF EDUCATION

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A SUMMARY OF FINANCIAL DATA FOR SCHOOL DISTRICTS OF
WESTERN NEW YORK FOR THE SCHOOL YEARS
1973-74 AND 1974-75

THE WESTERN NEW YORK REGIONAL OFFICE FOR EDUCATIONAL PLANNING
BOARD OF COOPERATIVE EDUCATIONAL SERVICES
FIRST SUPERVISORY DISTRICT, ERIE COUNTY
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PREFACE

The year 1974 was noteworthy for changes in school finance in the State of New York. One set of changes is the institution of a new budget classification system and a revision of the budgeting format. A new system of distribution of state aid to school districts brought about by Chapter 241 of the Laws of 1974 constitutes another set of changes. These changes required the use of new report forms and new information. Consequently, Financing Our Schools needed to be revised in order to incorporate these changes.

This twenty-fourth annual report reflects an effort to provide pertinent data on revenues, staffing, and attendance for the 89 school districts in the six counties of Western New York.

Data for two separate school fiscal years is included. Section A reports data on actual expenditures and revenues for the 1973-74 fiscal year and is based mainly on state final budget reports, the ST-3 for 1973-74. Section B reports data for the current fiscal year, 1974-75 and was drawn from the proposed budget report, the SBM-1 or SBM-2.

Section C provides profile charts of Western New York so that each school district can obtain its own profile and see how it stands in comparison with the means for Western New York. This is not an evaluative study; "goodness" or "badness" should not be inferred from the manner in which data are reported. Value judgments must be supplied by the user. Budget data will indicate trends which should be helpful to school districts. Caution must be exercised in using the data from the current year as it is based on budget estimates and is subject to adjustment at the end of the school year.

In Section A, the data on federal aid was drawn from more accurate sources which included all revenues, not just those reported in general fund. In Section B, however, only federal revenues in the general fund are reported.

In Section B, the data is reported according to the new classification in the revised SBM-1 or SBM-2 state budget report. New categories of expenditures are combined and reported to show data relative to selected objects of expenditures. For example, the new classification, general support, includes categories of board of education, finance and central services, etc., which in previous issues were reported separately. Selected budget items have been taken out of the large classification categories and reported separately. These include operation and maintenance and items of district-wide non-instructional and instructional expenditures. The analysis of staffing policy is maintained as well as a listing of expenditure items as a per cent of total general fund expenses. A new category, BOCES expenditures, has been added to reflect expenses for services from the Boards of Cooperative Educational Services.

Table XII reports data on total aidable pupil units (TAPU) which is a new category for calculating state aid. In future reports, this data may be revised to adapt to changes in state aid laws.

Section B also reflects a unique situation for one school district. Because of an experimental treatment of school construction cost and debt service for the Pioneer Central School District, many categories for Pioneer in which debt service is included are disproportionately large. These unusual figures affect Pioneer's rankings.

Data in this report were obtained from both school districts and BOCES. The spirit of cooperation extended to us in the process of collecting our data was exceptional. We are deeply grateful for the support of Western New York District Superintendents and Chief School Officers in our efforts. We are especially indebted to the school business officials who were always instantly available for assistance and discussion. However, in order to keep this study relevant to the needs of district administrators, we solicit your comments and suggestions.

We wish to thank Dave Grzankowski for his patient and valuable assistance with our computer work. We also wish to thank Rev. Anthony Almeida for his help and advice. We gratefully acknowledge the meticulous work of Gloria Santo in preparing the text, and Robert Lang for his technical assistance.

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INTRODUCTION

Financing Our Schools, 1975 is designed to help school districts evaluate their fiscal decisions by making comparisons with their neighboring districts in Western New York. A school district which has maintained a file of finance studies over the past 21 years also has a valuable resource for comparing its current fiscal position to its position in previous years, although caution must be used since classifications of expenditures and per pupil units have changed.

At least two tactics are useful in selecting school districts with which to make comparisons. One is to use the entire group of school districts in Western New York. The other is to select school districts with similar characteristics to the district being studied. Caution should be exercised in using the data for 1974-75 since they are estimates.

Generally comparisons with the entire group should be restricted to the computed measures such as expenditures/WADA, tax rate on full value, averages and ratios. The rank or quartile of each district within the total group is given for measures for which general comparisons are relevant. A rank of one is assigned to the district having the highest value for a given measure. A rank of 89 is assigned to the district having the lowest value for a given measure. The highest quarter is given a quartile rank of one.

In interpreting the meaning of rank or quartile it should be kept in mind that the absolute difference between districts of consecutive rank on a particular measure will usually be greater at the extremes than at the center of the distribution.

The fact that a district may fluctuate widely in its rank from one measure to another is neither innately "good" or "bad," however, school officials should be able to explain such fluctuations. If an explanation is not readily forthcoming, the district would be well advised to investigate the situation further. Wide fluctuations in rank from measure to measure can result from inconsistencies in district fiscal policy.

The district rank also gives some indication of the adequacy of the district's educational provision. A district which consistently ranks below the median on most measures should seriously ask itself if this condition results from economic operation or program deprivation. On the other hand, a district consistently high on most measures has a great responsibility for insuring the efficient use of these provisions. It should be noted that there is an impressive array of evidence that school districts with better educational programs generally have higher expenditures than districts with poorer programs. Money alone, however, without its efficient use, will not buy school quality.

Comparisons on more measures can be made among school districts when the districts are limited to those with certain similar characteristics. No two districts are alike, but variations on such important characteristics as size, ability, location, growth rate and district age can be limited to the point where one can select several districts which are similar. When the group is carefully selected, across the board comparisons can be made.

In this year's study, the same organizational format as in past studies is maintained for Section A, 1973-74 Actual Expenditures. However, Section B, 1974-75 Estimated Expenditures is presented in a new format which reflects the new budget codes and format of the revised SBM-1. Definitions of terms used in each section are provided separately at the end of the study. Finally, in Section C, Analysis of Fiscal Policy, standard scores for several fiscal and staffing measures are provided for a district to develop its own profile.

Certain measures have a more profound influence than others upon the ability of a school district to provide an adequate educational program.

Total WADA - The size of a school district strongly affects the type and extent of programs to be offered. A variety of studies have indicated that efficiency of district operation can suffer from being too small or too large.

Full Value Per RWADA - This measure is often referred to as "ability." The more able districts can finance adequate educational programs without unduly straining property taxpayers. Such districts are relatively independent from fluctuations in state aid policies. Low ability districts find it difficult to finance programs beyond the minimum prescribed by the state, placing them at the mercy of the state policy and its fluctuation.

Tax Rate on Full Value - This measure is often referred to as local effort. High ability cannot be transformed into adequate educational support unless the people are willing to tax themselves to the required degree. Unfortunately a local willingness to make a substantial tax effort will not provide adequate educational support unless this willingness is accompanied with an adequate tax base (ability).

Approved Operating Expenditures/WADA - This measure, approximately the same as net current expenditure per WADA, is most indicative of the adequacy of the financial provisions for schools. This figure buys the critical ingredients of an educational program - professional personnel, teaching supplies, and equipment.

Numerical Staffing Adequacy - It is important to have good people in the district's employ, but it is also important to have enough of these people so that their effectiveness is not unduly diluted. Numerical staffing adequacy is a measure of the numbers of professional people employed. The level of salaries paid and the number of people employed constitute the two principal decisions involved in establishing the total amount of money to be paid for "Salaries."

Average Teacher's Salary - The most important investment a school board makes is in its professional staff. As much as 70 percent of current expenditures goes for this purpose. The level of salaries paid by a district is an important factor in determining the general competency of the staff it can attract. In this measure, each school district is in competition with every other school district regardless of size, ability or location.

There is no pat answer in evaluating a school district's fiscal policies. In addition to the status norms provided by this study, the task requires a knowledge of the research on the relationships between the reported measures and the resulting educational program, and a thorough knowledge of the district being evaluated.

SECTION A

1973-1974

EXPENDITURES

TABLE I SUMMARY OF DATA FOR SCHOOL DISTRICTS IN WESTERN NEW YORK, 1973/74

TABLE	EXPENDITURE ITEM	LOWEST	FIRST QUARTILE	MEDIAN	THIRD QUARTILE	HIGHEST
III	FULL VALUATION/RWADA	$ 11,202	$ 17,781	$ 22,210	$ 29,761	$ 61,340
	TAX ON PROPERTY/RWADA	162	325	396	543	1,107
	AMOUNT RAISED LOCALLY/RWADA	162	352	463	582	1,211
	STATE AID RECEIVED/WADA	384	806	905	992	1,181
	FULL VALUE TAX RATE	9.33	17.70	20.68	22.60	28.07
IV-A	BOARD OF EDUCATION/WADA	$ 3	$ 5	$ 6	$ 11	$ 29
	CENTRAL ADMINISTRATION/WADA	0	30	38	48	89
	INSTRUCTION REGULAR DAY SCHOOL/WADA	705	795	848	895	1,208
IV-B	PLANT OPERATION + MAINTENANCE/WADA	$ 74	$ 108	$ 118	$ 133	$ 234
	UNDISTRIBUTED EXPENSES/WADA	193	216	237	257	317
	DEBT SERVICE/WADA	0	72	104	149	218
V-A	SUPERVISION, PRINCIPALS/WADA	$ 0	$ 30	$ 46	$ 55	$ 105
	TEACHING/WADA	609	699	731	773	995
	INTERSCHOLASTIC ATHLETICS/WADA	0	8	11	13	23
V-B	GUIDANCE SERVICES/WADA	$ 0	$ 23	$ 27	$ 31	$ 81
	HEALTH SERVICES/WADA	0	13	16	20	51
	TEACHING MATERIALS/WADA	13	29	34	41	74
	TEXTBOOKS/WADA	3	8	9	10	19
VI	SALARIES OF TEACHING PERSONNEL/WADA	$ 445	$ 532	$ 569	$ 614	$ 838
	AVERAGE TEACHERS SALARIES	9,243	10,792	11,534	12,370	14,568
	ELEMENTARY STAFFING ADEQUACY	39.7	51.0	54.1	57.4	69.5
	SECONDARY STAFFING ADEQUACY	38.0	44.0	47.3	51.8	66.7
	NONTEACHING STAFFING ADEQUACY	2.1	4.9	5.9	7.6	23.7
	TOTAL STAFFING ADEQUACY	45.6	52.8	55.7	59.4	78.4
VII	TOTAL GENERAL FUND EXPENDITURES/WADA	$ 1,215	$ 1,354	$ 1,438	$ 1,550	$ 1,978
	APPROVED OPERATING EXPENDITURES/WADA	867	988	1,063	1,126	1,569

ADDITIONAL STATISTICS..

TOTAL GENERAL FUND EXPENDITURES/WADA MEAN	$ 1,458
APPROVED OPERATING EXPENDITURES/WADA MEAN	$ 1,053

TABLE II PUPIL ATTENDANCE AND DISTRICT TYPE 1973/74

SCHOOL DISTRICT *2	TYPE *1	K (HALF DAY)	AVERAGE DAILY ATTENDANCE K - 6	7 - 12	TOTAL ADA	RANK	TOTAL WADA
ALLEGANY COUNTY							
ANDOVER	4	0	294	249	543	82	619
ANGELICA	4	0	195	218	413	87	476
BELFAST	4	0	244	210	454	85	520
BELMONT	4	31	269	267	567	80	671
BOLIVAR	4	0	378	390	768	72	883
CUBA	4	0	538	497	1.035	61	1.160
FILLMORE	4	0	548	447	995	66	1.138
FRIENDSHIP	4	0	320	283	603	78	685
WICHBURG	4	0	232	209	441	86	503
WUSHFORD	4	0	253	217	470	84	537
SCIO	4	0	309	296	605	77	687
WELLSVILLE	6	148	961	1.088	2.195	42	2.423
WHITESVILLE	4	0	155	174	329	89	380
CATTARAUGUS COUNTY							
ALLEGANY	4	106	645	710	1.461	52	1.628
CATTARAUGUS	4	76	411	452	939	69	1.028
ELLICOTTVILLE	4	0	424	380	804	70	912
FRANKLINVILLE	4	0	514	442	956	68	1.088
HINSDALE	4	0	354	339	693	74	791
LIMESTONE	2	0	176	156	332	88	379
LITTLE VALLEY	4	40	276	271	587	79	648
OLEAN	1	240	1.582	1.653	3.475	24	3.833
PIONEER	4	0	1.874	1.522	3.396	26	3.834
PORTVILLE	4	0	793	736	1.529	51	1.713
RANDOLPH	4	0	695	640	1.335	54	1.514
SALAMANCA	5	0	1.032	983	2.015	44	2.299
WEST VALLEY	4	0	275	229	504	83	567

*1 TYPE- 1-CITY. 2-UNION FREE. 3-INDEPENDENT UNION FREE. 4-CENTRAL. 5-CITY CENTRAL. 6-INDEPENDENT CENTRAL. 7-CENTRAL HIGH SCHOOL. 8-COMMON

*2 SCHOOL DISTRICTS LISTED ACCORDING TO THE POPULAR NAME DESIGNATED BY THE STATE EDUCATION DEPARTMENT

TABLE II PUPIL ATTENDANCE AND DISTRICT TYPE 1973/74 (CONTINUED)

SCHOOL DISTRICT #2	TYPE #1	K (HALF DAY)	AVERAGE DAILY ATTENDANCE K - 6	7 - 12	TOTAL ADA	RANK	TOTAL WADA
CHAUTAUQUA COUNTY							
BEMUS POINT	4	67	558	676	1.301	55	1.454
BROCTON	4	0	525	473	998	65	1.139
CASSADAGA VALLEY	4	0	879	781	1.660	49	1.883
CHAUTAUQUA	4	33	258	261	552	81	615
CLYMER	4	0	405	359	764	73	870
DUNKIRK	1	219	1.279	1.504	3.002	29	3.480
FALCONER	4	141	854	988	1.983	46	2.156
FORESTVILLE	4	55	443	466	964	67	1.088
FREDONIA	6	170	1.115	1.240	2.525	38	2.798
FREWSBURG	4	69	589	592	1.250	58	1.428
JAMESTOWN	1	520	3.432	3.310	7.282	7	7.964
MAYVILLE	4	0	377	396	773	71	886
PANAMA	4	0	557	454	1.011	63	1.141
PINE VALLEY	4	0	501	477	1.058	60	1.214
RIPLEY	4	0	361	318	679	75	774
SHERMAN	4	23	303	315	641	76	723
SILVER CREEK	4	105	723	787	1.615	50	1.789
SOUTHWESTERN	6	156	1.072	1.176	2.404	39	2.664
WESTFIELD	4	0	662	608	1.270	56	1.444
ERIE COUNTY							
AKRON	4	145	880	923	1.948	47	2.140
ALDEN	4	104	1.388	1.440	2.932	30	3.258
AMHERST CENTRAL #3	7	0	0	2.547	2.547	37	3.243
BUFFALO	1	3.365	26.047	23.895	53.307	1	58.741
CHEEKTOWAGA	4	195	1.524	1.734	3.453	25	3.864
CLARENCE	6	0	2.052	2.157	4.209	19	4.832
CLEVELAND HILL	2	114	869	1.265	2.248	41	2.552
DEPEW	3	354	1.946	1.646	3.946	22	4.234
EAST AURORA	3	195	1.347	1.572	3.114	27	3.466
EDEN	4	154	1.166	1.287	2.607	35	2.891

#3 EGGERTSVILLE AND SNYDER ARE COMMON SCHOOL DISTRICTS WITH GRADES K-6. AMHERST CENTRAL HIGH SCHOOL DISTRICT PROVIDES THE SECONDARY EDUCATION, GRADES 7-12, FOR CHILDREN RESIDING IN THE EGGERTSVILLE-SNYDER AREA.

TABLE II PUPIL ATTENDANCE AND DISTRICT TYPE 1973/74 (CONTINUED)

SCHOOL DISTRICT *2	TYPE *1	AVERAGE DAILY ATTENDANCE K (HALF DAY)	K - 6	7 - 12	TOTAL ADA	RANK	TOTAL WADA
ERIE COUNTY (CONT.)							
EGGERTSVILLE *3	8	139	868	0	1,007	64	957
FRONTIER	4	501	2,918	3,051	6,470	10	7,070
GOWANDA	6	154	998	1,020	2,172	43	2,396
GRAND ISLAND	4	260	1,864	1,926	4,050	20	4,499
GRIFFITH INSTITUTE	4	207	1,466	1,432	3,105	28	3,435
HAMBURG	6	360	2,461	2,752	5,573	13	6,177
HOLLAND	4	0	909	793	1,702	48	1,931
IROQUOIS	4	0	1,864	1,927	3,791	23	4,327
KENMORE	3	956	7,043	9,296	17,295	2	19,457
LACKAWANNA	1	313	2,290	2,221	4,824	16	5,306
LAKE SHORE	4	290	1,818	1,884	3,992	21	4,397
LANCASTER	6	380	2,774	3,191	6,345	11	7,088
MARYVALE	2	216	3,083	3,286	6,585	9	7,330
NORTH COLLINS	4	84	558	608	1,250	57	1,395
ORCHARD PARK	6	355	2,395	2,651	5,401	14	5,970
SLOAN	3	98	1,006	1,592	2,696	34	3,091
SNYDER *3	8	154	1,058	0	1,212	59	1,155
SWEET HOME	6	450	3,196	3,341	6,987	8	7,766
TONAWANDA	1	262	1,923	2,490	4,675	17	5,394
WEST SENECA	4	1,078	6,668	6,292	14,038	4	15,356
WILLIAMSVILLE	6	710	5,057	5,362	11,129	5	12,290
NIAGARA COUNTY							
BARKER	4	0	780	623	1,403	53	1,584
LEWISTON-PORTER	6	262	1,921	2,140	4,323	18	4,808
LOCKPORT	1	431	2,930	2,774	6,135	12	6,709
NEWFANE	4	192	1,199	1,169	2,560	36	2,843
NIAGARA FALLS	1	925	6,344	7,351	14,620	3	16,367
NIAGARA-WHEATFIELD	4	249	2,304	2,450	5,003	15	5,592
NORTH TONAWANDA	1	511	3,480	3,964	7,955	6	8,864
ROYALTON-HARTLAND	4	0	1,303	1,090	2,393	40	2,710
STARPOINT	6	187	1,287	1,351	2,825	32	3,110
WILSON	6	115	965	912	1,992	45	2,197

TABLE II PUPIL ATTENDANCE AND DISTRICT TYPE 1973/74 (CONTINUED)

SCHOOL DISTRICT *2	TYPE *1	K (HALF DAY)	AVERAGE DAILY ATTENDANCE K - 6	7 - 12	TOTAL ADA	RANK	TOTAL WADA
ORLEANS COUNTY			1,654	1,190	2,844	31	3,225
ALBION	6	0	596	438	1,034	62	1,167
LYNDONVILLE	4	0	1,390	1,246	2,813	33	3,080
MEDINA	6	177					

TABLE III LOCAL ABILITY, EFFORT, AND FEDERAL AID 1973/74

SCHOOL DISTRICT	FULL VALUE /RWADA	RANK	TAX ON PROPERTY /RWADA	RANK	NON-PROPERTY TAX /RWADA	AMOUNT RAISED LOCALLY /RWADA	RANK	FULL VALUE TAX RATE	RANK	STATE AID /WADA	RANK	FEDERAL AID /WADA
ALLEGANY COUNTY												
ANDOVER	20,465	54	342	62	0	342	67	16.70	76	993	21	87
ANGELICA	13,782	83	294	76	0	294	78	21.35	32	1,090	4	109
BELFAST	18,206	64	377	54	0	377	58	20.69	43	1,013	17	43
BELMONT	15,832	75	303	72	0	303	76	19.11	55	980	26	18
BOLIVAR	13,714	85	255	83	0	255	84	18.59	58	971	31	54
CUBA	18,835	62	414	49	0	414	49	22.00	22	927	40	26
FILLMORE	16,155	73	272	82	0	272	83	16.84	75	951	37	26
FRIENDSHIP	11,202	89	244	86	0	244	86	21.75	26	1,1[illegible]	3	62
RICHBURG	12,674	88	356	59	0	356	64	28.07	1	1,162	2	43
RUSHFORD	27,183	29	543	22	0	543	26	19.97	46	903	46	47
SCIO	15,547	77	352	61	0	352	66	22.66	15	1,010	19	44
WELLSVILLE	25,577	34	463	36	0	463	44	18.12	62	904	45	36
WHITESVILLE	13,043	87	162	89	0	162	89	12.43	87	1,070	7	98
CATTARAUGUS COUNTY												
ALLEGANY	25,365	35	325	66	0	325	70	12.80	85	820	62	36
CATTARAUGUS	18,989	60	353	60	0	353	65	18.57	59	975	29	48
ELLICOTTVILLE	22,042	45	360	58	0	360	62	16.32	78	988	25	35
FRANKLINVILLE	17,676	67	389	47	0	389	53	22.00	21	1,045	9	41
HINSDALE	14,200	82	250	85	0	250	85	17.63	69	1,087	5	24
LIMESTONE	14,485	80	300	74	0	300	77	20.68	44	1,073	6	25
LITTLE VALLEY	15,887	74	213	88	0	213	88	13.38	84	1,035	13	36
OLEAN	26,348	30	622	12	0	622	16	23.61	10	818	63	77
PIONEER	19,565	58	295	75	11	306	74	15.65	80	885	50	14
PORTVILLE	15,164	78	276	80	0	276	81	18.19	61	969	32	25
RANDOLPH	16,799	72	331	64	0	331	68	19.71	50	991	23	23
SALAMANCA	14,542	79	289	77	0	289	79	19.90	48	978	27	34
WEST VALLEY	23,265	38	505	30	0	505	35	21.69	29	964	34	51

TABLE III LOCAL ABILITY, EFFORT, AND FEDERAL AID 1973/74 (CONTINUED)

SCHOOL DISTRICT	FULL VALUE /RWADA	RANK	TAX ON PROPERTY /RWADA	RANK	NON-PROPERTY TAX /RWADA	AMOUNT RAISED LOCALLY /RWADA	RANK	FULL VALUE TAX RATE	RANK	STATE AID /WADA	RANK	FEDERAL AID /WADA
CHAUTAUQUA COUNTY												
BEMUS POINT	22,436	41	478	33	0	478	41	21.29	34	1,034	14	21
BROCTON	17,308	70	369	57	0	369	61	21.32	33	1,040	11	22
CASSADAGA VALLEY	13,707	86	288	78	0	288	80	20.98	38	1,027	15	86
CHAUTAUQUA	50,617	4	986	2	0	986	2	19.47	51	617	85	23
CLYMER	21,049	50	376	55	0	376	59	17.88	65	1,037	12	11
DUNKIRK	50,873	3	827	3	0	827	6	16.26	79	437	88	98
FALCONER	26,219	31	582	17	0	582	22	22.19	19	822	60	42
FORESTVILLE	17,164	71	379	53	0	379	57	22.11	20	977	28	31
FREDONIA	27,370	28	528	25	0	528	30	19.28	53	869	51	40
FREWSBURG	14,444	81	272	81	0	272	82	18.85	56	992	22	22
JAMESTOWN	24,065	37	522	26	0	522	31	21.70	28	742	76	44
MAYVILLE	30,079	20	581	18	0	581	23	19.31	52	971	30	44
PANAMA	21,317	49	407	41	0	407	50	19.11	54	923	42	15
PINE VALLEY	13,727	84	305	71	0	305	75	22.21	18	1,181	1	26
RIPLEY	17,329	69	453	38	2	455	45	26.30	2	951	36	38
SHERMAN	17,447	68	322	68	0	322	71	18.47	60	1,045	8	23
SILVER CREEK	22,777	39	399	43	0	399	52	17.50	72	821	61	27
SOUTHWESTERN	29,773	21	616	13	0	616	19	20.69	42	859	54	16
WESTFIELD	28,837	24	510	29	0	510	32	17.67	68	806	66	26
ERIE COUNTY												
AKRON	21,886	47	301	73	80	381	55	17.41	73	920	43	25
ALDEN	22,399	42	402	42	105	507	33	22.65	16	847	57	14
AMHERST CENTRAL *3	42,918	7	483	32	57	540	28	12.58	86	688	82	13
BUFFALO	31,420	17	576	19	108	684	14	21.79	24	853	56	229
CHEEKTOWAGA	53,510	2	783	4	105	888	3	16.59	77	535	87	6
CLARENCE	36,133	9	669	8	100	769	8	21.27	35	759	72	9
CLEVELAND HILL	34,630	11	613	14	99	712	11	20.57	45	726	79	15
DEPEW	27,468	27	461	37	112	573	24	20.88	39	816	65	17
EAST AURORA	33,856	16	650	10	105	755	9	22.29	17	790	70	15
EDEN	21,352	48	431	39	105	536	29	25.14	3	942	38	24

*3 EGGERTSVILLE AND SNYDER ARE COMMON SCHOOL DISTRICTS WITH GRADES K-6. AMHERST CENTRAL HIGH SCHOOL DISTRICT PROVIDES THE SECONDARY EDUCATION, GRADES 7-12, FOR CHILDREN RESIDING IN THE EGGERTSVILLE-SNYDER AREA.

TABLE III LOCAL ABILITY, EFFORT, AND FEDERAL AID 1973/74 (CONTINUED)

SCHOOL DISTRICT	FULL VALUE /RWADA	RANK	TAX ON PROPERTY /RWADA	RANK	NON-PROPERTY TAX /RWADA	AMOUNT RAISED LOCALLY /RWADA	RANK	FULL VALUE TAX RATE	RANK	STATE AID /WADA	RANK	FEDERAL AID /WADA
ERIE COUNTY (CONT.)												
EGGERTSVILLE *3	43,487	6	388	49	47	435	48	10.00	88	681	84	23
FRONTIER	34,526	12	513	28	107	620	17	17.95	64	688	81	1
GOWANDA	19,994	57	329	65	44	373	60	18.66	57	865	52	20
GRAND ISLAND	34,165	15	684	7	108	792	7	23.16	13	794	68	2
GRIFFITH INSTITUTE	22,491	40	374	56	104	478	40	21.25	36	905	44	7
HAMBURG	27,981	26	533	24	80	613	20	21.91	23	817	64	23
HOLLAND	21,930	46	285	79	94	379	56	17.31	74	958	35	27
IROQUOIS	25,702	33	515	27	102	617	18	24.01	8	859	53	10
KENMORE	40,502	8	630	11	100	730	10	18.03	63	609	86	15
LACKAWANNA	61,340	1	1,107	1	104	1,211	1	19.75	49	384	89	121
LAKE SHORE	20,014	56	387	50	106	493	38	24.62	5	995	20	17
LANCASTER	30,929	18	565	20	108	673	15	21.73	27	742	75	13
MARYVALE	21,039	51	336	63	103	439	46	20.85	40	844	59	13
NORTH COLLINS	17,867	65	251	84	105	356	63	19.93	47	1,021	16	46
ORCHARD PARK	29,761	22	590	16	103	693	13	23.30	11	790	69	1
SLOAN	28,149	25	392	46	101	493	37	17.51	71	744	74	15
SNYDER *3	46,813	5	385	51	51	436	47	9.33	89	696	80	0
SWEET HOME	34,512	13	751	6	109	860	5	24.91	4	800	67	1
TONAWANDA	22,210	44	379	52	102	481	39	21.67	30	784	71	12
WEST SENECA	28,903	23	393	45	113	506	34	17.52	70	737	77	9
WILLIAMSVILLE	35,227	10	756	5	111	867	4	24.61	6	756	73	11
NIAGARA COUNTY												
BARKER	15,755	76	230	87	0	230	87	14.58	82	1,042	10	56
LEWISTON-PORTER	26,080	32	564	21	0	564	25	21.63	31	889	48	11
LOCKPORT	34,437	14	609	15	0	609	21	17.68	67	685	83	21
NEWFANE	18,923	61	463	35	0	463	43	24.49	7	990	24	37
NIAGARA FALLS	30,522	19	667	9	35	702	12	22.99	14	730	78	149
NIAGARA-WHEATFIELD	24,791	36	540	23	0	540	27	21.77	25	934	39	68
NORTH TONAWANDA	20,195	55	470	34	0	470	42	23.27	12	844	58	25
ROYALTON-HARTLAND	17,781	66	315	70	0	315	73	17.70	66	924	41	12
STARPOINT	20,643	53	316	69	0	316	72	15.33	81	855	55	18
WILSON	18,454	63	388	48	0	388	54	21.03	37	885	49	8

TABLE III LOCAL ABILITY, EFFORT, AND FEDERAL AID 1973/74 (CONTINUED)

SCHOOL DISTRICT	FULL VALUE /RWADA	RANK	TAX ON PROPERTY /RWADA	RANK	NON-PROPERTY TAX /RWADA	AMOUNT RAISED LOCALLY /RWADA	RANK	FULL VALUE TAX RATE	RANK	STATE AID /WADA	RANK	FEDERAL AID /WADA
ORLEANS COUNTY												
ALBION	22,366	43	323	67	3	326	69	14.56	83	892	47	50
LYNDONVILLE	20,953	52	499	31	2	501	36	23.93	9	1,010	18	73
MEDINA	19,169	59	396	44	3	399	51	20.81	41	964	33	57

TABLE IV-A GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1973/74

SCHOOL DISTRICT	BOARD OF EDUCATION /WADA	RANK	CENTRAL ADMINISTRATION /WADA	RANK	INSTRUCTION REGULAR DAY SCHOOL /WADA	RANK	INSTRUCTION SPECIAL SCHOOLS /WADA	COMMUNITY SERVICES /WADA
ALLEGANY COUNTY								
ANDOVER	11	24	63	7	779	72	0	0
ANGELICA	18	12	61	8	861	33	0	0
BELFAST	25	5	56	12	802	62	0	1
BELMONT	24	6	50	18	771	74	0	1
BOLIVAR	6	57	45	26	762	79	0	0
CUBA	6	56	52	15	811	56	0	0
FILLMORE	4	83	49	19	723	86	1	0
FRIENDSHIP	23	7	48	22	807	60	0	0
RICHBURG	22	8	51	17	934	10	0	1
RUSHFORD	26	4	89	1	904	19	0	1
SCIO	8	32	0	89	765	78	0	0
WELLSVILLE	5	69	32	60	752	81	4	1
WHITESVILLE	29	1	67	6	750	82	0	0
CATTARAUGUS COUNTY								
ALLEGANY	5	68	32	59	779	71	2	1
CATTARAUGUS	17	14	23	83	853	36	0	3
ELLICOTTVILLE	12	21	51	16	842	43	0	1
FRANKLINVILLE	11	23	44	29	862	32	0	0
HINSDALE	15	16	43	33	766	77	0	0
LIMESTONE	26	3	69	5	955	6	0	1
LITTLE VALLEY	20	9	44	28	831	46	1	1
OLEAN	6	55	32	58	952	7	2	0
PIONEER	3	89	23	82	793	67	4	0
PORTVILLE	5	67	41	37	731	84	0	0
RANDOLPH	10	27	30	67	848	40	4	0
SALAMANCA	4	82	34	53	791	68	5	0
WEST VALLEY	19	10	76	3	810	57	0	1

TABLE IV-A GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1973/74 (CONTINUED)

SCHOOL DISTRICT	BOARD OF EDUCATION /WADA	RANK	CENTRAL ADMINISTRATION /WADA	RANK	INSTRUCTION REGULAR DAY SCHOOL /WADA	RANK	INSTRUCTION SPECIAL SCHOOLS /WADA	COMMUNITY SERVICES /WADA
CHAUTAUQUA COUNTY								
BEMUS POINT	9	28	47	23	865	31	1	0
BROCTON	10	26	46	24	768	76	2	2
CASSADAGA VALLEY	6	54	38	46	804	61	0	0
CHAUTAUQUA	12	20	75	4	897	20	0	2
CLYMER	17	13	48	21	817	54	0	0
DUNKIRK	8	31	33	54	809	58	3	4
FALCONER	6	53	39	42	921	12	0	0
FORESTVILLE	12	19	29	70	795	66	0	1
FREDONIA	4	81	38	45	776	73	9	0
FREWSBURG	11	22	36	47	781	70	0	0
JAMESTOWN	7	40	30	66	840	44	15	0
MAYVILLE	18	11	43	32	850	37	0	0
PANAMA	6	52	53	14	785	69	3	0
PINE VALLEY	10	25	44	27	843	42	3	4
RIPLEY	27	2	20	85	817	53	0	1
SHERMAN	7	39	59	10	830	47	0	2
SILVER CREEK	5	66	32	57	769	75	4	1
SOUTHWESTERN	5	65	39	41	919	13	0	0
WESTFIELD	6	51	29	69	838	45	2	0
ERIE COUNTY								
AKRON	5	64	30	65	796	65	0	0
ALDEN	6	50	23	81	797	64	0	0
AMHERST CENTRAL #3	4	80	41	36	1,208	1	55	4
BUFFALO	3	88	24	80	885	26	6	0
CHEEKTOWAGA	8	30	34	52	821	52	11	1
CLARENCE	3	87	45	25	895	22	31	0
CLEVELAND HILL	4	79	48	20	944	9	0	0
DEPEW	7	38	28	75	828	48	4	0
EAST AURORA	5	63	41	35	915	16	5	0
EDEN	5	62	31	63	888	25	3	0

TABLE IV-A GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1973/74 (CONTINUED)

SCHOOL DISTRICT	BOARD OF EDUCATION /WADA	RANK	CENTRAL ADMINISTRATION /WADA	RANK	INSTRUCTION REGULAR DAY SCHOOL /WADA	RANK	INSTRUCTION SPECIAL SCHOOLS /WADA	COMMUNITY SERVICES /WADA
ERIE COUNTY (CONT.)								
EGGERTSVILLE #3	7	37	9	88	1,128	2	115	0
FRONTIER	3	86	39	40	821	51	13	0
GOWANDA	7	36	35	50	919	14	1	0
GRAND ISLAND	4	78	43	31	877	27	7	1
GRIFFITH INSTITUTE	7	35	32	56	909	18	3	1
HAMBURG	13	18	30	64	895	21	3	0
HOLLAND	5	61	22	84	749	83	2	0
IROQUOIS	5	60	39	39	848	39	5	0
KENMORE	3	85	18	86	914	17	15	3
LACKAWANNA	16	15	43	30	1,009	4	1	2
LAKE SHORE	6	49	27	77	929	11	2	0
LANCASTER	4	77	35	49	824	49	7	0
MARYVALE	6	48	28	74	808	59	13	1
NORTH COLLINS	6	47	55	13	846	41	1	0
ORCHARD PARK	4	76	28	73	888	24	3	0
SLOAN	6	46	29	68	755	80	11	0
SNYDER #3	7	34	31	62	1,024	3	151	0
SWEET HOME	3	84	57	11	976	5	10	1
TONAWANDA	6	45	28	72	865	30	12	0
WEST SENECA	6	44	28	71	720	87	46	0
WILLIAMSVILLE	4	75	38	44	948	8	13	1
NIAGARA COUNTY								
BARKER	6	43	35	48	705	89	4	4
LEWISTON-PORTER	6	42	59	9	822	50	0	1
LOCKPORT	4	74	34	51	816	55	4	0
NEWFANE	6	41	40	38	848	38	2	0
NIAGARA FALLS	4	73	79	2	890	23	13	0
NIAGARA-WHEATFIELD	5	59	27	76	915	15	6	0
NORTH TONAWANDA	4	72	31	61	869	29	7	0
ROYALTON-HARTLAND	4	71	25	79	801	63	0	1
STARPOINT	8	29	25	78	724	85	4	0
WILSON	7	33	38	43	872	28	0	0

TABLE IV-A GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1973/74 (CONTINUED)

SCHOOL DISTRICT	BOARD OF EDUCATION /WADA	RANK	CENTRAL ADMINISTRATION /WADA	RANK	INSTRUCTION REGULAR DAY SCHOOL /WADA	RANK	INSTRUCTION SPECIAL SCHOOLS /WADA	COMMUNITY SERVICES /WADA
ORLEANS COUNTY								
ALBION	14	17	16	87	716	88	3	0
LYNDONVILLE	5	58	41	34	855	34	0	0
MEDINA	4	70	32	55	854	35	1	0

TABLE IV-B GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1973/74

SCHOOL DISTRICT	TRANSPORTATION /WADA	RANK	PLANT OPERATION AND MAINTENANCE/WADA	RANK	UNDISTRIBUTED EXPENSES /WADA	RANK	DEBT SERVICES /WADA	RANK	TO CAPITAL FUND /WADA	TO OTHER FUNDS /WADA
ALLEGANY COUNTY										
ANDOVER	74	83	88	239	42	73	65	0	10	
ANGELICA	79	98	76	236	47	92	51	19	6	
BELFAST	97	109	64	247	29	34	82	0	26	
BELMONT	67	112	58	226	56	58	76	0	10	
BOLIVAR	74	92	81	262	15	4	87	0	7	
CUBA	67	87	83	262	14	47	80	0	11	
FILLMORE	112	94	60	237	45	32	84	0	17	
FRIENDSHIP	72	107	69	261	18	87	55	0	14	
WICHBURG	79	85	85	280	5	72	67	0	44	
WUSHFORD	103	97	77	238	43	89	53	0	13	
SCIO	92	108	67	214	71	33	83	0	6	
WELLSVILLE	59	112	57	255	26	218	1	0	0	
WHITESVILLE	109	108	66	193	89	77	63	0	13	
CATTARAUGUS COUNTY										
ALLEGANY	55	74	89	224	61	9	86	0	5	
CATTARAUGUS	133	118	46	254	27	47	79	0	3	
ELLICOTTVILLE	97	98	75	250	28	79	61	0	20	
FRANKLINVILLE	78	118	45	257	24	168	14	0	8	
HINSDALE	100	109	63	237	44	97	48	0	11	
LIMESTONE	98	131	29	246	31	1	88	0	0	
LITTLE VALLEY	85	90	82	221	64	0	89	0	6	
OLEAN	33	132	27	272	8	156	20	0	7	
PIONEER	98	137	17	226	55	30	85	0	0	
PORTVILLE	50	106	71	226	54	119	36	0	1	
RANDOLPH	90	86	84	260	20	103	45	0	7	
SALAMANCA	49	109	62	257	23	65	71	3	4	
WEST VALLEY	100	102	73	270	10	161	16	0	23	

TABLE IV-B GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1973/74 (CONTINUED)

SCHOOL DISTRICT	TRANSPORTATION /WADA	RANK	PLANT OPERATION AND MAINTENANCE/WADA	RANK	UNDISTRIBUTED EXPENSES /WADA	RANK	DEBT SERVICES /WADA	RANK	TO CAPITAL FUND /WADA	TO OTHER FUNDS /WADA
CHAUTAUQUA COUNTY										
BEMUS POINT	118	113	50	261	17	147	23	0	21	
BROCTON	72	140	13	225	58	149	22	0	4	
CASSADAGA VALLEY	110	114	40	218	65	112	41	0	9	
CHAUTAUQUA	113	214	2	257	22	191	9	0	17	
CLYMER	84	120	37	240	39	201	5	0	0	
DUNKIRK	21	122	36	244	35	63	72	8	5	
FALCONER	64	112	56	242	37	78	62	0	13	
FORESTVILLE	92	118	44	201	87	143	26	0	15	
FREDONIA	75	107	68	215	70	208	2	0	2	
FREWSBURG	71	83	87	206	80	104	44	0	8	
JAMESTOWN	12	132	26	222	63	38	81	11	5	
MAYVILLE	79	113	49	204	83	206	3	0	5	
PANAMA	83	132	25	208	77	125	35	0	13	
PINE VALLEY	103	135	19	231	52	205	4	0	5	
RIPLEY	62	111	59	239	41	87	54	0	12	
SHERMAN	96	112	55	230	53	88	68	0	10	
SILVER CREEK	55	110	61	212	74	96	49	0	15	
SOUTHWESTERN	80	118	43	244	34	101	47	0	2	
WESTFIELD	58	104	72	224	60	82	56	0	10	
ERIE COUNTY										
AKRON	62	137	16	194	88	139	28	0	3	
ALDEN	88	125	32	209	76	114	40	0	6	
AMHERST CENTRAL #3	66	161	6	317	1	72	66	24	6	
BUFFALO	67	189	4	261	16	129	32	5	0	
CHEEKTOWAGA	84	134	21	216	67	123	36	0	9	
CLARENCE	72	152	10	260	14	146	24	0	7	
CLEVELAND HILL	44	132	24	268	11	111	42	0	10	
DEPEW	61	95	74	209	75	169	13	5	15	
EAST AURORA	71	148	11	258	21	180	11	0	10	
EDEN	89	118	42	244	33	193	8	0	5	

TABLE IV-B GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1973/74 (CONTINUED)

SCHOOL DISTRICT	TRANSPORTATION /WADA	PLANT OPERATION AND MAINTENANCE/WADA	RANK	UNDISTRIBUTED EXPENSES /WADA	RANK	DEBT SERVICES /WADA	RANK	TO CAPITAL FUND /WADA	TO OTHER FUNDS /WADA
ERIE COUNTY (CONT.)									
EGGERTSVILLE #3	90	234	1	298	2	67	69	0	10
FRONTIER	79	135	18	225	57	80	60	0	9
GOWANDA	83	119	39	255	25	61	73	0	8
GRAND ISLAND	73	134	20	236	46	157	19	0	2
GRIFFITH INSTITUTE	109	138	15	262	13	81	58	4	4
HAMBURG	100	115	47	216	66	102	46	6	6
HOLLAND	88	83	86	205	82	175	12	0	9
IROQUOIS	81	112	54	235	49	151	21	0	2
KENMORE	28	131	28	243	36	93	50	0	1
LACKAWANNA	54	182	5	294	3	89	52	0	32
LAKE SHORE	67	138	14	241	38	143	25	7	5
LANCASTER	64	113	48	232	51	133	29	2	2
MARYVALE	36	112	53	212	73	142	27	0	2
NORTH COLLINS	126	119	38	234	50	130	30	1	12
ORCHARD PARK	71	112	52	276	6	106	43	0	3
SLOAN	52	106	70	203	84	65	70	0	4
SNYDER #3	55	197	3	272	7	53	77	0	4
SWEET HOME	81	133	23	267	12	184	10	0	8
TONAWANDA	14	124	35	212	72	80	74	0	10
WEST SENECA	60	100	74	206	79	118	39	0	5
WILLIAMSVILLE	87	133	22	244	32	160	18	3	8
NIAGARA COUNTY									
BARKER	87	124	34	202	86	197	6	0	0
LEWISTON-PORTER	85	142	12	215	69	160	17	6	0
LOCKPORT	41	129	30	235	48	74	64	26	0
NEWFANE	81	153	9	222	62	129	31	0	5
NIAGARA FALLS	37	176	1	281	4	80	59	0	3
NIAGARA-WHEATFIELD	74	154	8	270	9	128	33	0	9
NORTH TONAWANDA	26	127	31	239	40	81	57	0	5
ROYALTON-HARTLAND	67	110	60	202	85	125	34	0	0
STAMPOINT	96	118	41	205	81	58	75	16	3
WILSON	83	108	65	206	78	47	78	9	2

TABLE IV-B GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1973/74 (CONTINUED)

SCHOOL DISTRICT	TRANSPORTATION /WADA	PLANT OPERATION AND MAINTENANCE/WADA	RANK	UNDISTRIBUTED EXPENSES /WADA	RANK	DEBT SERVICES /WADA	RANK	TO CAPITAL FUND /WADA	TO OTHER FUNDS /WADA
ORLEANS COUNTY									
ALBION	75	95	78	215	68	162	15	0	9
LYNDONVILLE	90	112	51	246	30	193	7	0	7
MEDINA	62	124	33	224	59	119	37	0	3

TABLE V-A EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1973/74

SCHOOL DISTRICT	SUPER-VISION, PRINCIPALS /WADA	QUARTER	SUPER-VISION, OTHERS /WADA	TEACHING /WADA	QUARTER	CO-CURRICULAR ACTIVITIES /WADA	INTER-SCHOLASTIC ATHLETICS /WADA	QUARTER
ALLEGANY COUNTY								
ANDOVER	0	4	0	714	3	0	8	4
ANGELICA	1	4	0	791	1	5	15	1
BELFAST	9	4	0	749	2	0	10	3
BELMONT	10	4	0	694	4	3	9	3
BOLIVAR	18	4	13	693	4	0	13	2
CUBA	22	4	14	727	3	0	7	4
FILLMORE	24	4	0	645	4	0	9	3
FRIENDSHIP	0	4	29	716	3	1	11	3
RICHBURG	0	4	0	907	1	0	16	1
RUSHFORD	0	4	0	830	1	0	10	3
SCIO	11	4	0	697	4	0	3	4
WELLSVILLE	40	3	0	644	4	3	8	4
WHITESVILLE	0	4	0	662	4	10	11	2
CATTARAUGUS COUNTY								
ALLEGANY	20	4	16	703	3	0	11	2
CATTARAUGUS	37	3	13	753	2	0	18	1
ELLICOTTVILLE	51	2	0	757	2	0	14	1
FRANKLINVILLE	39	3	0	769	2	0	19	1
HINSDALE	0	4	0	716	3	2	10	3
LIMESTONE	0	4	0	870	1	2	22	1
LITTLE VALLEY	32	3	0	740	2	5	13	2
OLEAN	55	2	0	830	1	0	11	2
PIONEER	37	3	0	711	3	1	8	4
PORTVILLE	13	4	14	645	4	4	12	2
RANDOLPH	38	3	0	745	2	0	14	1
SALAMANCA	54	2	12	663	4	4	13	2
WEST VALLEY	0	4	0	753	2	0	10	3

TABLE V-A EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1973/74 (CONTINUED)

SCHOOL DISTRICT	SUPERVISION, PRINCIPALS /WADA	QUARTER	SUPERVISION, OTHERS /WADA	TEACHING /WADA	QUARTER	CO-CURRICULAR ACTIVITIES /WADA	INTERSCHOLASTIC ATHLETICS /WADA	QUARTER
CHAUTAUQUA COUNTY								
BEMUS POINT	47	2	9	759	2	4	13	2
BROCTON	39	3	0	686	4	0	9	3
CASSADAGA VALLEY	58	1	0	696	4	0	12	2
CHAUTAUQUA	38	3	0	797	1	2	16	1
CLYMER	1	4	20	765	2	2	15	1
DUNKIRK	48	2	8	700	3	3	11	2
FALCONER	56	1	0	814	1	0	14	1
FORESTVILLE	47	2	0	719	3	1	7	4
FREDONIA	44	3	0	666	4	3	13	2
FREWSBURG	38	3	0	695	4	0	14	1
JAMESTOWN	48	2	30	704	3	3	7	4
MAYVILLE	27	4	0	767	2	3	11	2
PANAMA	58	1	0	671	4	3	23	1
PINE VALLEY	23	4	0	761	2	0	12	2
RIPLEY	43	3	0	711	3	1	20	1
SHERMAN	22	4	10	762	2	0	17	1
SILVER CREEK	38	3	0	682	4	0	11	2
SOUTHWESTERN	54	2	0	800	1	1	12	2
WESTFIELD	14	4	32	759	2	0	10	3
ERIE COUNTY								
AKRON	43	3	0	646	4	2	17	1
ALDEN	55	1	5	640	4	1	9	3
AMHERST CENTRAL *3	60	1	0	995	1	13	16	1
BUFFALO	100	1	23	715	3	1	4	4
CHEEKTOWAGA	46	2	12	710	3	2	12	2
CLARENCE	83	1	5	754	2	2	4	4
CLEVELAND HILL	48	2	12	807	1	4	15	1
DEPEW	57	1	0	710	3	3	10	3
EAST AURORA	43	3	34	773	1	4	12	2
EDEN	57	1	5	763	2	3	10	3

TABLE V-A EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1973/74 (CONTINUED)

SCHOOL DISTRICT	SUPER-VISION, PRINCIPALS /WADA	QUARTER	SUPER-VISION, OTHERS /WADA	TEACHING /WADA	QUARTER	CO-CURRICULAR ACTIVITIES /WADA	INTER-SCHOLASTIC ATHLETICS /WADA	QUARTER
ERIE COUNTY (CONT.)								
EGGERTSVILLE #3	105	1	0	947	1	0	0	4
FRONTIER	43	3	1	722	3	2	6	4
GOWANDA	49	2	7	801	1	0	7	4
GRAND ISLAND	61	1	0	781	1	0	7	4
GRIFFITH INSTITUTE	52	2	24	780	1	0	9	3
HAMBURG	46	2	20	762	2	4	8	4
HOLLAND	30	3	3	668	4	4	6	4
IROQUOIS	51	2	15	727	3	3	13	1
KENMORE	43	3	50	769	2	3	8	4
LACKAWANNA	84	1	21	830	1	7	10	3
LAKE SHORE	47	2	19	797	1	2	9	3
LANCASTER	52	2	5	699	3	3	8	3
MARYVALE	56	1	0	699	3	1	7	4
NORTH COLLINS	44	3	20	723	3	4	9	3
ORCHARD PARK	53	2	16	760	2	2	9	3
SLOAN	50	2	0	654	4	2	7	4
SNYDER #3	74	1	0	897	1	0	0	4
SWEET HOME	66	1	0	851	1	2	8	3
TONAWANDA	59	1	29	708	3	2	13	1
WEST SENECA	53	2	4	609	4	2	5	4
WILLIAMSVILLE	54	2	14	818	1	0	10	3
NIAGARA COUNTY								
BARKER	23	4	0	639	4	0	5	4
LEWISTON-PORTER	45	3	7	726	3	2	11	2
LOCKPORT	64	1	0	698	4	3	7	4
NEWFANE	68	1	0	720	3	5	13	1
NIAGARA FALLS	51	2	0	794	1	0	5	4
NIAGARA-WHEATFIELD	65	1	7	776	1	1	12	2
NORTH TONAWANDA	59	1	7	731	2	3	9	3
ROYALTON-HARTLAND	44	3	4	705	3	3	11	2
STARPOINT	44	3	0	624	4	0	8	3
WILSON	55	1	0	747	2	2	14	1

TABLE V-A EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1973/74 (CONTINUED)

SCHOOL DISTRICT	SUPERVISION, PRINCIPALS /WADA	QUARTER	SUPERVISION, OTHERS /WADA	TEACHING /WADA	QUARTER	CO-CURRICULAR ACTIVITIES /WADA	INTER-SCHOLASTIC ATHLETICS /WADA	QUARTER
ORLEANS COUNTY								
ALBION	33	3	0	618	4	6	11	2
LYNDONVILLE	48	2	14	732	2	2	15	1
MEDINA	55	1	0	745	2	0	11	2

TABLE V-8 EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1973/74

SCHOOL DISTRICT	GUIDANCE, PSYCHOLOGICAL AND SOCIAL WORK SERVICES /WADA	QUARTER	ATTENDANCE SERVICES /WADA	HEALTH SERVICES /WADA	TEACHING EQUIPMENT, SUPPLIES AND MATERIALS QUARTER	/WADA	QUARTER	TEXTBOOKS /WADA	QUARTER
ALLEGANY COUNTY									
ANDOVER	33	1	0	24	1	23	4	8	4
ANGELICA	27	3	0	22	1	44	1	9	3
BELFAST	25	3	0	18	2	51	1	10	2
BELMONT	30	2	0	25	1	30	3	9	3
BOLIVAR	4	4	0	21	1	16	4	5	4
CUBA	29	2	0	12	4	42	1	9	3
FILLMORE	34	1	1	11	4	37	2	7	4
FRIENDSHIP	30	2	0	20	2	48	1	13	1
RICHBURG	7	4	0	4	4	14	4	9	3
RUSHFORD	33	1	0	31	1	74	1	11	1
SCIO	27	3	2	25	1	32	3	9	3
WELLSVILLE	31	2	3	23	1	19	4	8	4
WHITESVILLE	28	2	0	37	1	41	1	6	4
CATTARAUGUS COUNTY									
ALLEGANY	23	4	0	6	4	28	4	11	1
CATTARAUGUS	18	4	0	14	3	65	1	9	3
ELLICOTTVILLE	7	4	0	13	4	39	2	10	2
FRANKLINVILLE	16	4	0	19	2	40	2	11	1
HINSDALE	23	3	4	9	4	28	4	12	1
LIMESTONE	43	1	0	18	2	67	1	10	2
LITTLE VALLEY	23	3	0	18	2	57	1	4	4
OLEAN	41	1	0	15	3	36	2	14	1
PIONEER	21	4	2	12	4	53	1	9	3
PORTVILLE	28	2	2	13	3	36	2	10	2
RANDOLPH	25	3	0	27	1	44	1	6	4
SALAMANCA	34	1	0	11	4	29	4	13	1
WEST VALLEY	27	3	0	20	2	27	4	5	4

TABLE V-B EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1973/74 (CONTINUED)

SCHOOL DISTRICT	GUIDANCE, PSYCHOLOGICAL AND SOCIAL WORK SERVICES /WADA	QUARTER	ATTENDANCE SERVICES /WADA	HEALTH SERVICES /WADA	TEACHING EQUIPMENT, SUPPLIES AND MATERIALS QUARTER	/WADA	QUARTER	TEXTBOOKS /WADA	QUARTER
CHAUTAUQUA COUNTY									
BEMUS POINT	22	4	0	11	4	37	2	9	3
BROCTON	21	4	0	13	3	31	3	10	2
CASSADAGA VALLEY	22	4	0	16	3	29	3	6	4
CHAUTAUQUA	26	3	0	19	2	49	1	9	3
CLYMER	0	4	0	14	3	40	2	9	3
DUNKIRK	19	4	5	15	3	33	3	9	3
FALCONER	27	2	0	11	4	54	1	9	3
FORESTVILLE	13	4	0	8	4	29	3	8	4
FREDONIA	32	1	0	17	2	32	3	8	4
FREWSBURG	18	4	0	17	2	37	2	9	3
JAMESTOWN	34	1	2	11	4	34	3	9	3
MAYVILLE	23	3	0	14	2	37	2	5	4
PANAMA	17	4	0	13	3	53	1	10	2
PINE VALLEY	32	1	0	16	3	38	2	9	3
RIPLEY	23	3	0	20	2	15	4	11	1
SHERMAN	16	4	0	3	4	41	1	17	1
SILVER CREEK	23	3	0	15	3	29	3	9	3
SOUTHWESTERN	34	1	0	13	3	46	1	10	2
WESTFIELD	19	4	0	3	4	36	2	9	3
ERIE COUNTY									
AKRON	24	3	0	12	4	58	1	11	1
ALDEN	18	4	0	18	2	34	3	9	2
AMHERST CENTRAL #3	81	1	16	27	1	39	2	12	1
BUFFALO	27	2	15	0	4	18	4	14	1
CHEEKTOWAGA	23	3	1	15	3	31	3	10	2
CLARENCE	33	1	0	15	3	38	2	10	2
CLEVELAND HILL	33	1	2	23	1	34	3	12	1
DEPEW	27	2	3	18	2	38	2	5	4
EAST AURORA	31	2	0	18	2	30	3	7	4
EDEN	34	1	0	16	3	36	2	7	4

TABLE V-8 EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1973/74 (CONTINUED)

SCHOOL DISTRICT	GUIDANCE, PSYCHOLOGICAL AND SOCIAL WORK SERVICES /WADA	QUARTER	ATTENDANCE SERVICES /WADA	HEALTH SERVICES /WADA	TEACHING EQUIPMENT, SUPPLIES AND MATERIALS QUARTER	/WADA	QUARTER	TEXTBOOKS /WADA	QUARTER
ERIE COUNTY (CONT.)									
EGGERTSVILLE #3	24	3	0	51	1	18	4	12	1
FRONTIER	23	3	2	21	1	24	4	8	3
GOWANDA	31	2	6	16	3	33	3	15	1
GRAND ISLAND	27	2	0	2	4	38	2	9	2
GRIFFITH INSTITUTE	22	4	1	20	1	36	2	7	4
HAMBURG	32	1	0	22	1	35	2	9	2
HOLLAND	21	4	3	14	3	29	3	10	2
IROQUOIS	26	3	2	12	4	28	4	7	4
KENMORE	28	2	0	12	4	23	4	7	4
LACKAWANNA	34	1	5	18	2	49	1	11	1
LAKE SHORE	32	1	6	16	3	32	3	8	3
LANCASTER	30	2	4	23	1	30	3	11	1
MARYVALE	28	2	0	17	2	24	4	6	4
NORTH COLLINS	29	2	0	18	2	35	2	5	4
ORCHARD PARK	33	1	0	16	3	23	4	9	2
SLOAN	22	4	0	20	1	33	3	3	4
SNYDER #3	25	3	0	28	1	20	4	19	1
SWEET HOME	28	2	2	18	2	34	3	8	3
TONAWANDA	28	2	3	24	1	34	2	8	3
WEST SENECA	32	1	1	13	3	23	4	10	2
WILLIAMSVILLE	40	1	1	11	4	31	3	9	2
NIAGARA COUNTY									
BARKER	26	3	4	9	4	28	4	5	4
LEWISTON-PORTER	26	3	0	4	4	41	1	11	1
LOCKPORT	25	3	2	16	2	27	4	10	2
NEWFANE	29	2	0	13	3	41	1	10	2
NIAGARA FALLS	28	2	2	10	4	22	4	12	1
NIAGARA-WHEATFIELD	31	1	4	18	2	44	1	10	2
NORTH TONAWANDA	35	1	2	22	1	29	3	14	1
ROYALTON-HARTLAND	21	4	0	14	3	13	4	9	2
STARPOINT	23	3	8	17	2	35	2	7	4
WILSON	29	2	9	17	2	46	1	8	3

TABLE V-8 EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1973/74 (CONTINUED)

SCHOOL DISTRICT	GUIDANCE, PSYCHOLOGICAL AND SOCIAL WORK SERVICES /WADA	QUARTER	ATTENDANCE SERVICES /WADA	HEALTH SERVICES /WADA	TEACHING EQUIPMENT, SUPPLIES AND MATERIALS QUARTER	/WADA	QUARTER	TEXTBOOKS /WADA	QUARTER
ORLEANS COUNTY									
ALBION	26	3	0	22	1	23	4	9	2
LYNDONVILLE	29	2	0	15	3	33	3	10	1
MEDINA	20	4	0	23	1	40	2	9	2

TABLE VI AVERAGE TEACHERS SALARIES, NUMERICAL STAFFING ADEQUACY, 1973/74

SCHOOL DISTRICT	SALARIES OF TEACHING PERSONNEL /ADA	RANK	AVERAGE SALARY	RANK	STAFFING ADEQUACY TOTAL	RANK	ELEM.	RANK	SEC.	RANK	NON-TEACH.	RANK
ALLEGANY COUNTY												
ANDOVER	567	45	11,329	51	54.9	54	51.0	66	51.4	24	4.8	70
ANGELICA	572	42	11,355	50	60.9	15	56.4	28	47.8	40	10.5	11
BELFAST	524	72	10,488	74	69.2	4	49.2	73	53.4	16	19.2	3
BELMONT	488	82	11,301	52	52.2	72	52.8	56	39.1	86	8.9	14
BOLIVAR	543	60	11,406	49	52.1	73	39.7	88	55.4	8	4.5	77
CUBA	538	63	10,946	61	55.1	52	50.2	69	49.9	32	5.9	45
FILLMORE	478	85	10,387	77	51.3	80	51.1	65	43.0	73	5.3	59
FRIENDSHIP	458	88	10,447	75	56.9	38	43.8	87	45.3	61	13.1	6
RICHBURG	697	7	12,517	19	59.6	21	56.0	29	57.5	4	4.0	84
RUSHFORD	516	77	9,243	89	68.9	5	63.2	3	51.7	23	13.0	7
SCIO	479	84	10,620	70	65.5	9	45.3	83	45.9	57	20.4	2
WELLSVILLE	541	62	11,507	47	52.8	67	53.2	50	43.4	70	5.8	47
WHITESVILLE	445	89	9,390	88	71.1	3	51.6	61	46.1	52	23.7	1
CATTARAUGUS COUNTY												
ALLEGANY	556	53	11,450	48	52.8	66	53.0	52	47.4	43	4.3	79
CATTARAUGUS	547	58	10,818	64	55.4	48	55.7	31	47.8	39	4.9	67
ELLICOTTVILLE	561	49	11,626	42	55.9	43	49.5	72	48.4	35	7.7	21
FRANKLINVILLE	556	52	10,803	65	62.5	13	54.5	39	50.7	28	11.0	9
HINSDALE	565	46	10,635	69	55.6	47	62.1	4	47.3	45	2.5	88
LIMESTONE	587	33	9,675	86	68.6	6	56.8	26	66.7	1	7.9	20
LITTLE VALLEY	474	86	9,608	87	55.6	46	57.4	23	44.4	65	6.2	41
OLEAN	598	28	11,687	40	57.9	33	59.3	11	46.0	54	6.8	33
PIONEER	569	44	10,756	68	57.1	37	60.3	8	47.3	44	4.2	81
PORTVILLE	523	73	11,064	58	51.4	79	51.7	59	43.5	67	4.1	83
RANDOLPH	597	29	12,048	28	56.1	41	53.2	49	47.5	41	6.6	35
SALAMANCA	557	50	10,243	80	59.6	20	59.1	12	52.1	21	5.2	62
WEST VALLEY	563	47	9,971	85	65.3	10	47.3	80	66.4	2	8.8	15

TABLE VI AVERAGE TEACHERS SALARIES, NUMERICAL STAFFING ADEQUACY, 1973/74 (CONTINUED)

SCHOOL DISTRICT	SALARIES OF TEACHING PERSONNEL /WADA	RANK	AVERAGE SALARY	RANK	STAFFING ADEQUACY TOTAL	RANK	ELEM.	RANK	SEC.	RANK	NON-TEACH.	RANK
CHAUTAUQUA COUNTY												
BEMUS POINT	575	40	11,769	36	55.0	53	54.1	45	46.2	51	6.2	40
BROCTON	511	78	10,203	83	55.3	49	55.2	32	47.4	42	5.3	58
CASSADAGA VALLEY	505	80	10,327	78	54.7	55	51.2	64	48.2	36	5.8	46
CHAUTAUQUA	599	27	10,235	82	65.0	11	65.7	2	55.2	9	6.5	36
CLYMER	554	55	10,049	84	58.6	26	59.3	10	53.6	15	3.4	86
DUNKIRK	544	59	11,785	35	52.4	69	51.2	63	44.0	66	6.2	39
FALCONER	614	23	11,124	57	60.8	16	61.7	6	51.2	27	5.6	50
FORESTVILLE	528	69	10,244	79	55.2	51	57.4	22	49.8	33	3.7	85
FREDONIA	530	68	11,286	54	52.7	68	48.3	77	47.1	47	5.7	49
FREWSBURG	532	66	10,850	63	53.9	58	57.8	18	45.9	56	4.9	66
JAMESTOWN	745	4	13,836	2	60.2	17	54.4	42	54.9	10	6.3	37
MAYVILLE	580	35	10,936	62	59.8	19	61.0	7	48.5	34	6.8	32
PANAMA	463	87	10,792	67	48.2	88	44.9	85	42.3	77	5.3	57
PINE VALLEY	541	61	10,590	71	58.5	27	48.2	78	57.0	5	7.4	26
RIPLEY	526	71	10,433	76	59.4	22	49.9	70	52.9	18	9.0	13
SHERMAN	552	56	10,236	81	58.1	32	54.1	44	56.0	1	4.1	82
SILVER CREEK	517	76	11,287	53	50.3	82	51.6	60	42.7	75	4.5	76
SOUTHWESTERN	624	18	11,699	39	59.3	23	54.8	36	53.7	13	6.0	43
WESTFIELD	614	22	11,516	45	57.5	35	54.4	41	53.9	12	4.2	80
ERIE COUNTY												
AKRON	517	75	11,635	41	52.3	71	47.3	79	43.4	69	7.9	19
ALDEN	556	51	12,545	18	48.6	87	43.8	86	45.0	63	4.3	78
AMHERST CENTRAL *3	759	3	14,568	1	62.9	12			53.1	17	10.8	10
BUFFALO	662	9	11,620	43	68.4	7	58.5	15	57.8	3	11.4	8
CHEEKTOWAGA	530	67	11,514	46	50.7	81	54.9	34	41.1	81	4.7	72
CLARENCE	649	13	13,399	8	53.8	59	59.5	9	41.5	80	5.4	55
CLEVELAND HILL	653	10	13,341	9	56.4	40	49.7	71	50.0	31	7.4	25
DEPEW	592	31	11,882	33	54.6	56	52.8	55	48.1	37	4.7	71
EAST AURORA	621	19	12,814	13	55.7	44	54.7	38	45.3	60	7.2	28
EDEN	620	20	12,796	14	52.9	64	52.3	57	46.6	50	4.5	75

TABLE VI AVERAGE TEACHERS SALARIES, NUMERICAL STAFFING ADEQUACY, 1973/74 (CONTINUED)

SCHOOL DISTRICT	SALARIES OF TEACHING PERSONNEL /WADA	RANK	AVERAGE SALARY	RANK	STAFFING ADEQUACY TOTAL	RANK	ELEM.	RANK	SEC.	RANK	NON-TEACH.	RANK
ERIE COUNTY (CONT.)												
EGGERTSVILLE #3	838	1	13,820	3	78.4	1	61.9	5			17.8	4
FRONTIER	572	41	12,757	15	50.2	83	53.0	51	39.1	85	5.4	54
GOWANDA	624	17	12,154	24	55.9	42	57.7	19	47.8	38	4.6	73
GRAND ISLAND	649	12	12,370	22	60.0	18	53.7	46	53.6	14	7.6	23
GRIFFITH INSTITUTE	609	24	12,025	30	57.4	36	57.4	21	46.9	49	6.7	34
HAMBURG	590	32	11,831	34	58.3	29	57.6	20	45.3	59	8.4	17
HOLLAND	535	64	10,533	73	52.8	65	52.8	54	50.5	29	2.1	89
IROQUOIS	578	37	12,702	16	48.8	86	54.7	37	39.5	84	3.2	87
KENMORE	642	14	13,324	11	54.2	57	58.0	17	43.1	72	6.0	42
LACKAWANNA	705	6	11,985	31	65.6	8	69.5	1	51.2	26	6.8	31
LAKE SHORE	614	21	12,682	17	53.4	60	53.5	47	45.9	55	5.0	64
LANCASTER	576	39	12,260	23	52.9	63	54.3	43	43.1	71	5.9	44
MARYVALE	600	25	13,755	4	49.0	84	45.1	84	42.9	74	5.3	56
NORTH COLLINS	527	70	11,140	56	53.0	61	55.0	33	43.4	68	5.7	48
ORCHARD PARK	625	16	13,521	5	51.6	78	53.3	48	42.0	78	5.4	53
SLOAN	496	81	12,083	26	45.6	89	48.3	76	38.2	87	4.5	74
SNYDER #3	780	2	13,438	7	72.7	2	59.0	13			14.7	5
SWEET HOME	693	8	12,880	12	61.8	14	56.4	27	53.9	11	8.0	18
TONAWANDA	547	57	12,043	29	52.3	70	58.4	16	40.2	83	6.9	29
WEST SENECA	532	65	12,459	21	48.9	85	46.9	82	40.4	82	6.2	38
WILLIAMSVILLE	651	11	13,326	10	56.4	39	52.8	53	46.9	48	7.6	22
NIAGARA COUNTY												
BARKER	485	83	10,533	72	55.6	45	48.7	74	45.0	62	9.5	12
LEWISTON-PORTER	561	48	11,937	32	52.0	75	50.2	68	46.0	53	5.0	63
LOCKPORT	599	26	11,741	37	58.1	31	52.1	58	51.3	25	7.2	27
NEWFANE	580	34	11,534	44	55.2	50	57.1	25	47.2	46	4.9	65
NIAGARA FALLS	724	5	13,477	6	59.2	24	58.5	14	52.4	20	5.5	52
NIAGARA-WHEATFIELD	634	15	12,103	25	57.6	34	57.2	24	50.3	30	5.2	61
NORTH TONAWANDA	576	38	12,489	20	52.9	62	54.4	40	41.6	79	6.8	30
ROYALTON-HARTLAND	570	43	12,064	27	52.0	74	50.7	67	45.5	58	4.8	69
STARPOINT	507	79	10,792	66	51.8	77	51.4	62	44.4	64	4.8	68
WILSON	578	36	10,956	59	58.3	28	55.8	30	51.8	22	5.5	51

TABLE VI AVERAGE TEACHERS SALARIES, NUMERICAL STAFFING ADEQUACY, 1973/74 (CONTINUED)

SCHOOL DISTRICT	SALARIES OF TEACHING PERSONNEL /WADA	RANK	AVERAGE SALARY	RANK	STAFFING ADEQUACY TOTAL	RANK	ELEM.	RANK	SEC.	RANK	NON-TEACH.	RANK
ORLEANS COUNTY												
ALBION	520	74	11,721	38	51.8	76	48.4	75	42.4	76	7.4	24
LYNDONVILLE	554	54	10,952	60	59.1	25	47.0	81	56.7	6	8.6	16
MEDINA	595	30	11,252	55	58.1	30	54.8	35	52.7	19	5.2	60

TABLE VII TOTAL EXPENDITURES AND EMPLOYEE BENEFITS EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE AND STATE AID RATIO, 1973/74

SCHOOL DISTRICT	TOTAL GENERAL FUND EXPENDITURES /WADA	RANK	APPROVED OPERATING EXPENDITURES /WADA	RANK	EMPLOYEE BENEFITS /WADA	STATE AID RATIO
ALLEGANY COUNTY						
ANDOVER	1.333	71	1.010	61	198	.783
ANGELICA	1.471	38	1.058	46	192	.845
BELFAST	1.398	56	994	65	194	.794
BELMONT	1.318	75	867	89	179	.815
BOLIVAR	1.254	87	986	68	213	.829
CUBA	1.343	65	1.061	45	212	.779
FILLMORE	1.270	85	928	82	192	.810
FRIENDSHIP	1.417	50	935	80	212	.874
RICHBURG	1.669	7	1.133	21	233	.848
RUSHFORD	1.560	20	987	67	181	.690
SCIO	1.292	82	930	81	176	.820
WELLSVILLE	1.438	44	1.040	53	213	.687
WHITESVILLE	1.346	67	872	88	154	.849
CATTARAUGUS COUNTY						
ALLEGANY	1.215	89	922	84	185	.719
CATTARAUGUS	1.452	39	1.004	62	211	.767
ELLICOTTVILLE	1.450	41	1.040	52	217	.743
FRANKLINVILLE	1.546	25	1.122	24	218	.795
HINSDALE	1.377	59	1.079	37	204	.849
LIMESTONE	1.548	24	1.085	36	192	.817
LITTLE VALLEY	1.300	80	970	72	183	.818
OLEAN	1.591	12	1.190	12	236	.670
PIONEER	1.315	76	1.013	59	191	.778
PORTVILLE	1.281	84	960	74	200	.828
RANDOLPH	1.438	43	1.182	14	224	.792
SALAMANCA	1.321	73	1.063	44	214	.824
WEST VALLEY	1.561	19	1.072	41	224	.749

TABLE VII TOTAL EXPENDITURES AND EMPLOYEE BENEFITS EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE AND STATE AID RATIO, 1973/74 (CONTINUED)

SCHOOL DISTRICT	TOTAL GENERAL FUND EXPENDITURES /WADA	RANK	APPROVED OPERATING EXPENDITURES /WADA	RANK	EMPLOYEE BENEFITS /WADA	STATE AID RATIO
CHAUTAUQUA COUNTY						
BEMUS POINT	1.582	15	1.123	23	223	.731
BROCTON	1.418	48	1.026	55	197	.783
CASSADAGA VALLEY	1.418	51	1.104	28	194	.841
CHAUTAUQUA	1.778	4	1.272	7	224	.396
CLYMER	1.526	24	1.014	58	213	.758
DUNKIRK	1.319	74	1.154	19	214	.377
FALCONER	1.475	37	1.100	30	213	.689
FORESTVILLE	1.405	54	926	83	171	.792
FREDONIA	1.433	45	1.002	63	187	.655
FREWSBURG	1.300	79	953	78	178	.832
JAMESTOWN	1.312	77	1.184	13	215	.692
MAYVILLE	1.517	29	1.041	51	181	.655
PANAMA	1.407	53	957	75	182	.715
PINE VALLEY	1.585	14	1.095	33	217	.837
RIPLEY	1.375	60	1.027	54	197	.788
SHERMAN	1.414	52	1.042	50	205	.803
SILVER CREEK	1.298	81	952	77	187	.710
SOUTHWESTERN	1.508	30	1.169	16	220	.648
WESTFIELD	1.354	66	1.064	43	198	.663
ERIE COUNTY						
AKRON	1.388	58	942	79	182	.745
ALDEN	1.388	62	1.081	64	194	.734
AMHERST CENTRAL #3	1.978	1	1.569	1	294	.517
BUFFALO	1.618	10	1.363	5	255	.622
CHEEKTOWAGA	1.441	42	1.011	60	187	.393
CLARENCE	1.613	11	1.262	9	236	.574
CLEVELAND HILL	1.559	21	1.216	11	245	.570
DEPEW	1.422	47	984	70	194	.695
EAST AURORA	1.632	9	1.180	15	214	.625
EDEN	1.575	16	1.107	27	206	.734

TABLE VII TOTAL EXPENDITURES AND EMPLOYEE BENEFITS EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE AND STATE AID RATIO, 1973/74 (CONTINUED)

SCHOOL DISTRICT	TOTAL GENERAL FUND EXPENDITURES /WADA	RANK	APPROVED OPERATING EXPENDITURES /WADA	RANK	EMPLOYEE BENEFITS /WADA	STATE AID RATIO
ERIE COUNTY (CONT.)						
EGGERTSVILLE #3	1,958	2	1,547	2	270	.516
FRONTIER	1,404	55	969	73	204	.590
GOWANDA	1,487	33	1,126	22	223	.753
GRAND ISLAND	1,534	26	1,151	20	216	.667
GRIFFITH INSTITUTE	1,549	23	1,092	34	229	.738
HAMBURG	1,486	34	1,078	38	198	.673
HOLLAND	1,339	69	985	69	177	.757
IROQUOIS	1,477	36	1,050	49	204	.698
KENMORE	1,450	40	1,159	18	220	.507
LACKAWANNA	1,723	5	1,434	4	280	.092
LAKE SHORE	1,565	18	1,088	35	211	.744
LANCASTER	1,417	49	1,067	42	209	.624
MARYVALE	1,362	65	1,053	48	196	.728
NORTH COLLINS	1,532	27	975	71	202	.778
ORCHARD PARK	1,491	32	1,056	47	234	.674
SLOAN	1,231	88	950	78	186	.637
SNYDER #3	1,794	3	1,452	3	245	.517
SWEET HOME	1,719	6	1,204	11	243	.627
TONAWANDA	1,331	72	1,096	31	196	.735
WEST SENECA	1,269	83	909	86	184	.662
WILLIAMSVILLE	1,638	8	1,222	9	228	.621
NIAGARA COUNTY						
BARKER	1,363	64	875	87	178	.822
LEWISTON-PORTER	1,494	31	1,102	29	197	.694
LOCKPORT	1,363	63	1,095	32	219	.590
NEWFANE	1,484	35	1,160	17	205	.779
NIAGARA FALLS	1,569	17	1,314	6	268	.639
NIAGARA-WHEATFIELD	1,587	13	1,019	57	250	.702
NORTH TONAWANDA	1,390	57	1,110	26	222	.745
ROYALTON-HARTLAND	1,335	70	988	66	185	.789
STARPOINT	1,256	86	1,075	40	186	.757
WILSON	1,372	61	1,024	56	191	.784

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TABLE VII TOTAL EXPENDITURES AND EMPLOYEE BENEFITS EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE AND STATE AID RATIO, 1973/74 (CONTINUED)

SCHOOL DISTRICT	TOTAL GENERAL FUND EXPENDITURES /WADA	RANK	APPROVED OPERATING EXPENDITURES /WADA	RANK	EMPLOYEE BENEFITS /WADA	STATE AID RATIO
ORLEANS COUNTY						
ALBION	1,306	78	910	85	197	.749
LYNDONVILLE	1,550	22	1,076	39	230	.763
MEDINA	1,423	46	1,111	25	218	.797

TABLE VIII PERCENTAGE OF TOTAL GENERAL FUND EXPENDITURES FOR FUNCTIONAL UNITS, 1973/74

SCHOOL DISTRICT	BOARD OF EDUCATION	CENTRAL ADMINISTRATION	**INSTRUCTION** REGULAR DAY SCHOOL	SPECIAL SCHOOL	COMMUNITY SERVICES	TRANSPORTATION	PLANT OPERATION AND MAINTENANCE	UNDISTRIBUTED EXPENSES	DEBT SERVICE	TO CAPITAL FUND	TO OTHER FUNDS
ALLEGANY COUNTY											
ANDOVER	.8	4.7	58.5	.0	.0	5.5	6.3	18.0	5.5	.0	.8
ANGELICA	1.2	4.2	58.6	.0	.0	5.2	6.6	16.0	6.2	1.3	.4
BELFAST	1.8	4.0	57.4	.0	.0	6.8	7.8	17.7	2.4	.0	1.9
BELMONT	1.8	3.8	58.5	.0	.0	4.8	8.5	17.2	4.4	.0	.7
BOLIVAR	.5	3.6	60.8	.0	.0	5.9	7.4	20.9	.3	.0	.6
CUBA	.4	3.9	60.4	.0	.0	5.0	6.5	19.5	3.5	.0	.8
FILLMORE	.4	3.9	56.9	.1	.0	8.6	7.4	18.6	2.5	.0	1.4
FRIENDSHIP	1.6	3.4	56.9	.0	.0	4.9	7.5	18.4	6.1	.0	1.0
HICHBURG	1.3	3.0	56.0	.0	.0	4.5	5.1	16.8	4.3	.0	2.6
HUSHFORD	1.7	5.7	57.9	.0	.1	5.8	6.2	15.2	5.7	.0	.8
SCIO	.6	.0	59.2	.0	.0	6.4	8.4	16.6	2.5	.0	.5
WELLSVILLE	.4	2.2	52.3	.3	.1	4.0	7.8	17.7	15.2	.0	.0
WHITESVILLE	2.1	5.0	55.7	.0	.0	7.8	8.1	14.3	5.8	.0	1.0
CATTARAUGUS COUNTY											
ALLEGANY	.4	2.6	64.2	.2	.1	4.4	6.1	18.4	.8	.0	.4
CATTARAUGUS	1.1	1.6	58.8	.0	.2	8.9	8.1	17.5	3.2	.0	.2
ELLICOTTVILLE	.8	3.6	58.1	.0	.1	6.5	6.8	17.2	5.4	.0	1.4
FRANKLINVILLE	.7	2.9	55.8	.0	.0	4.8	7.6	16.6	10.8	.0	.5
HINSDALE	1.1	3.1	55.6	.0	.0	6.4	7.9	17.2	7.1	.0	.8
LIMESTONE	1.7	4.5	61.7	.0	.1	6.3	8.5	15.9	.0	.0	.0
LITTLE VALLEY	1.5	3.4	64.0	.1	.0	6.3	6.9	17.0	.0	.0	.5
OLEAN	.4	2.0	59.8	.2	.0	2.1	8.3	17.1	9.8	.0	.4
PIONEER	.3	1.8	60.3	.3	.0	7.4	10.4	17.2	2.3	.0	.0
PORTVILLE	.4	3.2	57.1	.0	.0	3.9	8.3	17.8	9.3	.0	.1
RANDOLPH	.7	2.1	59.0	.3	.0	6.1	6.0	18.1	7.2	.0	.5
SALAMANCA	.3	2.6	59.9	.4	.0	3.5	8.2	19.4	4.9	.3	.3
WEST VALLEY	1.2	4.9	51.9	.0	.1	6.2	6.5	17.3	10.3	.0	1.5

TABLE VIII PERCENTAGE OF TOTAL GENERAL FUND EXPENDITURES FOR FUNCTIONAL UNITS, 1973/74 (CONTINUED)

SCHOOL DISTRICT	BOARD OF EDUCATION	CENTRAL ADMINISTRATION	**INSTRUCTION** REGULAR DAY SCHOOL	SPECIAL SCHOOL	COMMUNITY SERVICES	TRANSPORTATION	PLANT OPERATION AND MAINTENANCE	UNDISTRIBUTED EXPENSES	DEBT SERVICE	TO CAPITAL FUND	TO OTHER FUNDS
CHAUTAUQUA COUNTY											
BEMUS POINT	.6	3.0	54.6	.1	.0	7.3	7.1	16.5	9.3	.0	1.3
BROCTON	.7	3.2	54.2	.1	.1	4.9	9.9	15.9	10.5	.0	.3
CASSADAGA VALLEY	.4	2.7	56.8	.0	.0	7.6	8.4	15.4	7.9	.0	.6
CHAUTAUQUA	.7	4.2	50.5	.0	.1	6.1	12.0	14.5	10.7	.0	1.0
CLYMER	1.1	3.1	53.5	.0	.0	5.4	7.9	15.7	13.2	.0	.0
DUNKIRK	.6	2.5	61.3	.2	.3	1.6	9.3	18.5	4.8	.6	.4
FALCONER	.4	2.6	62.5	.0	.0	4.3	7.6	16.4	5.3	.0	.9
FORESTVILLE	.9	2.1	56.6	.0	.0	6.6	8.4	14.3	10.2	.0	1.0
FREDONIA	.3	2.6	54.1	.6	.0	5.3	7.4	15.0	14.5	.0	.1
FREWSBURG	.9	2.7	60.1	.0	.0	5.3	6.4	15.8	8.0	.0	.6
JAMESTOWN	.5	2.3	64.0	1.2	.0	.9	10.1	16.9	2.9	.9	.4
MAYVILLE	1.2	2.8	56.0	.0	.0	5.0	7.5	13.4	13.6	.0	.3
PANAMA	.4	3.7	55.8	.2	.0	5.6	9.4	14.7	8.9	.0	.9
PINE VALLEY	.6	2.8	53.2	.2	.3	6.3	8.5	14.6	13.0	.0	.3
RIPLEY	2.0	1.4	59.4	.0	.0	4.3	8.1	17.4	6.3	.0	.8
SHERMAN	.5	4.2	58.7	.0	.1	6.6	8.0	16.3	4.8	.0	.7
SILVER CREEK	.4	2.4	59.2	.3	.1	4.0	8.5	16.3	7.4	.0	1.2
SOUTHWESTERN	.3	2.6	60.9	.0	.0	4.2	7.8	16.2	6.7	.0	.1
WESTFIELD	.5	2.1	61.9	.2	.0	4.2	7.7	16.6	6.1	.0	.8
ERIE COUNTY											
AKRON	.4	2.2	57.4	.0	.0	5.9	9.9	14.0	10.1	.0	.2
ALDEN	.5	1.7	58.3	.0	.0	6.3	9.1	15.3	8.3	.0	.4
AMHERST CENTRAL #3	.2	2.1	61.1	2.8	.2	3.3	9.2	16.0	3.6	1.2	.3
BUFFALO	.2	1.5	54.7	.4	.0	3.9	11.7	16.1	8.0	.3	.0
CHEEKTOWAGA	.5	2.3	56.9	.8	.1	5.9	9.3	15.0	8.6	.0	.6
CLARENCE	.2	2.8	55.5	1.9	.0	4.4	9.4	16.1	9.1	.0	.4
CLEVELAND HILL	.3	3.1	60.5	.0	.0	2.8	8.4	17.2	7.1	.0	.6
DEPEW	.5	2.0	58.3	.3	.0	4.2	6.7	14.7	11.9	.3	1.1
EAST AURORA	.3	2.5	56.1	.3	.0	4.3	9.1	15.8	11.0	.0	.6
EDEN	.3	2.0	56.4	.2	.0	5.6	7.5	15.5	12.3	.0	.3

TABLE VIII PERCENTAGE OF TOTAL GENERAL FUND EXPENDITURES FOR FUNCTIONAL UNITS, 1973/74 (CONTINUED)

SCHOOL DISTRICT	BOARD OF EDUCATION	CENTRAL ADMINISTRATION	**INSTRUCTION** REGULAR DAY SCHOOL	SPECIAL SCHOOL	COMMUNITY SERVICES	TRANSPORTATION	PLANT OPERATION AND MAINTENANCE	UNDISTRIBUTED EXPENSES	DEBT SERVICE	TO CAPITAL FUND	TO OTHER FUNDS
ERIE COUNTY (CONT.)											
EGGERTSVILLE #3	.4	.4	57.6	5.9	.0	4.6	11.9	15.2	3.4	.0	.5
FRONTIER	.2	2.8	58.4	.9	.0	5.6	9.6	16.1	5.7	.0	.7
GOWANDA	.4	2.3	61.8	.1	.0	5.5	8.0	17.1	4.1	.0	.5
GRAND ISLAND	.3	2.8	57.2	.4	.1	4.7	8.8	15.4	10.2	.0	.1
GRIFFITH INSTITUTE	.5	2.1	58.6	.2	.1	6.9	8.9	16.9	5.2	.3	.3
HAMBURG	.9	2.0	60.2	.2	.0	6.7	7.8	14.5	6.9	.4	.4
HOLLAND	.4	1.7	56.0	.1	.0	6.5	6.2	15.3	13.1	.0	.7
IROQUOIS	.3	2.6	57.4	.3	.0	5.4	7.6	15.9	10.2	.0	.1
KENMORE	.2	1.2	63.1	1.0	.2	1.9	9.1	16.8	6.4	.0	.1
LACKAWANNA	.9	2.5	58.6	.1	.1	3.1	10.6	17.1	5.2	.0	1.9
LAKE SHORE	.4	1.7	59.4	.1	.0	4.2	8.8	15.4	9.1	.5	.3
LANCASTER	.3	2.4	58.1	.5	.0	4.4	8.0	16.4	9.4	.2	.1
MARYVALE	.5	2.0	59.4	1.0	.1	2.7	8.2	15.6	10.4	.0	.2
NORTH COLLINS	.4	3.6	55.2	.1	.0	8.2	7.8	15.3	8.5	.1	.8
ORCHARD PARK	.2	1.9	59.6	.2	.0	4.7	7.5	18.5	7.1	.0	.2
SLOAN	.5	2.4	61.4	.9	.0	4.2	8.6	16.5	5.2	.0	.3
SNYDER #3	.4	1.7	57.1	8.4	.0	3.1	11.0	15.1	3.0	.0	.2
SWEET HOME	.2	3.3	56.8	.6	.0	4.6	7.7	15.5	10.7	.0	.5
TONAWANDA	.5	2.1	65.0	.9	.0	1.0	9.3	15.9	4.5	.0	.8
WEST SENECA	.5	2.2	55.8	3.6	.0	4.5	7.8	16.0	9.1	.0	.4
WILLIAMSVILLE	.2	2.3	57.9	.8	.0	5.3	8.1	14.9	9.8	.2	.5
NIAGARA COUNTY											
BARKER	.4	2.6	51.7	.3	.3	6.4	9.1	14.8	14.4	.0	.0
LEWISTON-PORTER	.4	3.9	55.0	.0	.1	5.7	9.5	14.4	10.7	.4	.0
LOCKPORT	.3	2.5	59.9	.3	.0	3.0	9.4	17.2	5.4	1.9	.0
NEWFANE	.4	2.7	57.1	.1	.0	5.5	10.3	14.9	8.7	.0	.3
NIAGARA FALLS	.2	5.0	56.7	.8	.0	2.4	11.2	17.9	5.1	.0	.2
NIAGARA-WHEATFIELD	.3	1.7	57.6	.4	.0	4.6	9.7	17.0	8.1	.0	.6
NORTH TONAWANDA	.3	2.3	62.5	.5	.0	1.9	9.1	17.2	5.9	.0	.4
ROYALTON-HARTLAND	.3	1.9	60.0	.3	.1	5.0	8.2	15.1	9.4	.0	.0
STARPOINT	.7	2.0	57.5	.3	.0	7.7	9.4	16.3	4.6	1.3	.3
WILSON	.5	2.8	63.6	.0	.0	6.1	7.8	15.0	3.4	.7	.2

TABLE VIII PERCENTAGE OF TOTAL GENERAL FUND EXPENDITURES FOR FUNCTIONAL UNITS, 1973/74 (CONTINUED)

SCHOOL DISTRICT	BOARD OF EDUCATION	CENTRAL ADMINISTRATION	**INSTRUCTION** REGULAR DAY SCHOOL	SPECIAL SCHOOL	COMMUNITY SERVICES	TRANSPORTATION	PLANT OPERATION AND MAINTENANCE	UNDISTRIBUTED EXPENSES	DEBT SERVICE	TO CAPITAL FUND	TO OTHER FUNDS
ORLEANS COUNTY											
ALBION	1.1	1.3	54.8	.2	.0	4.9	7.3	16.4	12.4	.0	.7
LYNDONVILLE	.3	2.6	55.2	.0	.0	5.7	7.2	15.9	12.5	.0	.4
MEDINA	.3	2.2	60.0	.0	.0	4.2	8.7	15.8	8.4	.0	.2

TABLE IX: SCHOOL ENROLLMENT AND TEACHERS BY COUNTY IN WESTERN NEW YORK, 1973-74*

County	1/2 K	K-Full Day	1 - 6	7 - 12	Ungraded Elem.	Ungraded Second.	Total K-12	Full Time Professional Staff	Full Time Professional per/1,000 pupils
Allegany	201	568	5,244	5,567	22	40 18	11,620	656	56.45
Cattaraugus	662	849	9,745	10,388	73	120 47	21,764	1,276	58.62
Chautauqua	1,656	639	15,009	16,466	244	341 97	34,111	1,981	58.07
Erie	12,935	958	91,169	101,083	1,502	3,172 1,670	209,317	12,097	57.79
Niagara	3,144	342	23,229	26,342	604	868 264	53,925	3,168	58.74
Orleans	185	522	4,835	4,436	23	41 18	10,019	548	54.69
Total - Western N.Y.	18,783	3,878	149,231	164,282	2,468	4,582 2,114	340,756	19,726	57.88
Total New York State	208,806	22,155	1,550,399	1,603,069	39,477	68,903 29,426	3,453,332	211,795	61.33
% Western New York is of Total	8.99	17.50	9.62	10.24	6.64		9.86	9.31	

*Survey of Enrollment, Staff and Schoolhousing. The University of the State of New York, State Education Department Information Center on Education, Fall 1973.

S E C T I O N B

1974-1975

BUDGET ESTIMATES

TABLE X SUMMARY OF DATA FOR SCHOOL DISTRICTS IN WESTERN NEW YORK, 1974/75 ESTIMATED

TABLE	EXPENDITURE ITEM	LOWEST	FIRST QUARTILE	MEDIAN	THIRD QUARTILE	HIGHEST
XIII	FULL VALUATION / RWADA	$ 11,707	$ 18,024	$ 21,837	$ 28,710	$ 66,147
XIII	TAX ON PROPERTY /RWADA	186	378	450	595	1,171
XIII	AMOUNT RAISED LOCALLY /RWADA	186	397	491	627	1,280
XIII	STATE AID RECEIVED /WADA	431	844	931	1,004	1,201
XIII	FULL VALUE TAX RATE	10.29	19.73	22.36	24.75	37.46
XIV	GENERAL SUPPORT /WADA	$ 142	$ 204	$ 229	$ 256	$ 363
XVI	OPERATION + MAINTAINENCE /WADA	83	121	139	160	263
XIV	EMPLOYEE BENEFITS /WADA	164	225	242	257	339
XIV	DEBT SERVICE /WADA	1	79	110	157	1,274
XIV	TRANSPORTATION /WADA	18	75	96	108	152
XVII	INSTRUCTION TOTAL /WADA	$ 540	$ 635	$ 681	$ 764	$ 1,836
XV	CURRICULUM DEVELOPMENT /WADA	0	40	61	76	127
XV	TEACHING MATERIALS AND TEXTBOOKS	38	64	78	91	156
XVI	PUPIL PERSONNEL SERVICES /WADA	16	45	54	60	141
XVI	INTERSCHOLASTIC ATHLETICS /WADA	0	10	13	17	30
XVI	SUPERVISION REGULAR SCHOOL /WADA	$ 0	$ 37	$ 55	$ 64	$ 112
XV	TEACHERS SALARIES /WADA	463	576	610	658	893
XVIII	SALARIES OF AIDES + ASSISTANTS /WADA	0	5	12	19	34
XVIII	AVERAGE TEACHERS SALARY	9,532	11,276	12,287	13,277	15,687
XVIII	ELEMENTARY STAFFING ADEQUACY	41.3	50.2	53.6	58.1	72.7
XVIII	SECONDARY STAFFING ADEQUACY	37.0	43.2	47.0	51.9	74.7
XVIII	NON TEACHING STAFFING ADEQUACY	2.6	4.9	5.8	7.4	23.0
XVIII	TOTAL STAFFING ADEQUACY	45.6	53.2	57.2	60.9	77.6
XVII	TOTAL GENERAL FUND EXPENDITURES/WADA	$ 1,378	$ 1,547	$ 1,646	$ 1,797	$ 2,702
XVII	APPROVED OPERATING EXPENDITURES/WADA	848	1,147	1,235	1,340	1,995

ADDITIONAL STATISTICS..

TOTAL GENERAL FUND EXPENDITURES/WADA MEAN	$1677.74
APPROVED OPERATING EXPENDITURES/WADA MEAN	1259.73

TABLE X1 PUPIL ATTENDANCE AND DISTRICT TYPE 1974/75 ESTIMATED

SCHOOL DISTRICT *2	TYPE *1	AVERAGE DAILY ATTENDANCE K (HALF DAY)	K - 6	7 - 12	TOTAL ADA	RANK	TOTAL WADA
ALLEGANY COUNTY							
ANDOVER	4	0	262	272	534	82	602
ANGELICA	4	0	194	217	411	87	465
BELFAST	4	0	250	204	454	85	505
BELMONT	4	0	294	286	580	79	652
BOLIVAR	4	0	387	390	777	72	875
CUBA	4	0	502	537	1,039	62	1,173
FILLMORE	4	0	515	443	958	68	1,069
FRIENDSHIP	4	0	309	270	579	80	647
RICHBURG	4	0	232	209	441	86	493
RUSHFORD	4	31	263	218	512	84	552
SCIO	4	0	315	280	595	77	665
WELLSVILLE	6	0	1,124	1,119	2,243	41	2,523
WHITESVILLE	4	0	160	185	345	88	391
CATTARAUGUS COUNTY							
ALLEGANY	4	107	667	734	1,508	52	1,639
CATTARAUGUS	4	77	440	460	977	67	1,054
ELLICOTTVILLE	4	0	424	371	795	70	888
FRANKLINVILLE	4	0	515	428	943	69	1,050
HINSDALE	4	0	348	336	684	75	768
LIMESTONE	2	0	173	139	312	89	348
LITTLE VALLEY	4	40	246	284	570	81	621
OLEAN	1	245	1,450	1,650	3,345	26	3,636
PIONEER	4	0	1,902	1,690	3,592	24	4,015
PORTVILLE	4	0	793	732	1,525	51	1,708
RANDOLPH	4	0	691	705	1,396	54	1,572
SALAMANCA	5	0	1,009	1,000	2,009	44	2,259
WEST VALLEY	4	0	279	236	515	83	574

*1 TYPE- 1-CITY, 2-UNION FREE, 3-INDEPENDENT UNION FREE, 4-CENTRAL, 5-CITY CENTRAL, 6-INDEPENDENT CENTRAL, 7-CENTRAL HIGH SCHOOL, 8-COMMON

*2 SCHOOL DISTRICTS LISTED ACCORDING TO THE POPULAR NAME DESIGNATED BY THE STATE EDUCATION DEPARTMENT

TABLE XI PUPIL ATTENDANCE AND DISTRICT TYPE 1974/75 ESTIMATED (CONTINUED)

SCHOOL DISTRICT *2	TYPE *1	AVERAGE DAILY ATTENDANCE K (HALF DAY)	K - 6	7 - 12	TOTAL ADA	RANK	TOTAL WADA
CHAUTAUQUA COUNTY							
BEMUS POINT	4	88	512	686	1,286	55	1,414
BROCTON	4	0	526	524	1,050	61	1,181
CASSADAGA VALLEY	4	0	858	836	1,694	49	1,903
CHAUTAUQUA	4	38	280	275	593	78	643
CLYMER	4	0	405	360	765	73	854
DUNKIRK	1	218	1,279	1,562	3,059	29	3,341
FALCONER	4	122	850	940	1,912	47	2,086
FORESTVILLE	4	65	500	450	1,015	65	1,096
FREDONIA	6	148	1,096	1,280	2,524	38	2,770
FREWSBURG	4	0	592	647	1,239	57	1,401
JAMESTOWN	1	520	3,371	3,133	7,024	8	7,547
MAYVILLE	4	0	377	402	779	71	880
PANAMA	4	0	537	482	1,019	64	1,140
PINE VALLEY	4	0	578	493	1,071	60	1,194
RIPLEY	4	0	360	330	690	74	773
SHERMAN	4	0	315	310	625	76	703
SILVER CREEK	4	95	670	804	1,569	50	1,723
SOUTHWESTERN	6	154	1,097	1,138	2,389	40	2,597
WESTFIELD	4	0	652	600	1,252	56	1,402
ERIE COUNTY							
AKRON	4	138	858	982	1,978	46	2,155
ALDEN	4	182	1,308	1,440	2,930	30	3,199
AMHERST CENTRAL *3	7	0	0	2,575	2,575	37	3,219
BUFFALO	1	3,000	24,856	23,059	50,915	1	55,180
CHEEKTOWAGA	4	175	1,515	1,763	3,453	25	3,807
CLARENCE	6	0	1,957	2,182	4,139	20	4,685
CLEVELAND HILL	2	106	851	1,203	2,160	43	2,408
DEPEW	3	338	2,065	1,767	4,170	19	4,443
EAST AURORA	3	194	1,350	1,580	3,124	28	3,420
EDEN	4	156	1,139	1,296	2,591	36	2,837

*3 EGGERTSVILLE AND SNYDER ARE COMMON SCHOOL DISTRICTS WITH GRADES K-6. AMHERST CENTRAL HIGH SCHOOL DISTRICT PROVIDES THE SECONDARY EDUCATION, GRADES 7-12, FOR CHILDREN RESIDING IN THE EGGERTSVILLE-SNYDER AREA.

TABLE XI PUPIL ATTENDANCE AND DISTRICT TYPE 1974/75 ESTIMATED (CONTINUED)

SCHOOL DISTRICT *2	TYPE *1	AVERAGE DAILY ATTENDANCE K (HALF DAY)	K - 6	7 - 12	TOTAL ADA	RANK	TOTAL WADA
ERIE COUNTY (CONT.)							
EGGERTSVILLE *3	8	115	895	0	1,010	66	953
FRONTIER	4	495	2,889	3,030	6,414	10	6,925
GOWANDA	6	127	990	1,073	2,190	42	2,395
GRAND ISLAND	4	302	1,939	1,852	4,093	21	4,405
GRIFFITH INSTITUTE	4	215	1,420	1,540	3,175	27	3,453
HAMBURG	6	365	2,608	2,897	5,870	13	6,412
HOLLAND	4	0	928	795	1,723	48	1,922
IROQUOIS	4	0	1,863	2,009	3,872	23	4,374
KENMORE	3	931	6,724	9,133	16,788	2	18,606
LACKAWANNA	1	265	2,220	2,300	4,785	16	5,228
LAKE SHORE	4	285	1,880	1,925	4,090	22	4,429
LANCASTER	6	413	2,703	3,371	6,487	9	7,124
MARYVALE	2	353	2,723	3,313	6,389	11	7,041
NORTH COLLINS	4	0	607	614	1,221	58	1,375
ORCHARD PARK	6	390	2,430	2,730	5,550	14	6,038
SLOAN	3	103	1,005	1,628	2,736	34	3,092
SNYDER *3	8	135	1,045	0	1,180	59	1,113
SWEET HOME	6	486	3,197	3,547	7,230	7	7,874
TONAWANDA	1	263	1,836	2,495	4,594	17	5,087
WEST SENECA	4	1,036	6,687	6,712	14,435	3	15,595
WILLIAMSVILLE	6	697	4,966	5,564	11,227	5	12,270
NIAGARA COUNTY							
BARKER	4	0	778	627	1,405	53	1,562
LEWISTON-PORTER	6	268	1,852	2,247	4,367	18	4,795
LOCKPORT	1	462	2,871	2,809	6,142	12	6,613
NEWFANE	4	183	1,149	1,284	2,616	35	2,846
NIAGARA FALLS	1	956	5,847	7,389	14,192	4	15,561
NIAGARA-WHEATFIELD	4	263	2,122	2,508	4,893	15	5,389
NORTH TONAWANDA	1	541	3,300	4,133	7,974	6	8,737
ROYALTON-HARTLAND	4	0	1,307	1,092	2,399	39	2,672
STARPOINT	6	168	1,188	1,448	2,804	33	3,082
WILSON	6	115	965	910	1,990	45	2,161

TABLE XI PUPIL ATTENDANCE AND DISTRICT TYPE 1974/75 ESTIMATED (CONTINUED)

SCHOOL DISTRICT #2	TYPE #1	K (HALF DAY)	AVERAGE DAILY ATTENDANCE K - 6	7 - 12	TOTAL ADA	RANK	TOTAL WADA
ORLEANS COUNTY							
ALBION	6	0	1,490	1,328	2,818	31	3,150
LYNDONVILLE	4	0	604	430	1,034	63	1,142
MEDINA	6	180	1,346	1,284	2,810	32	3,041

TABLE AII ANALYSIS OF AIDABLE PUPIL UNITS AND OPERATING AIDS 1974/75 ESTIMATED

	ENROLLMENT 1974-75	ADJUSTED ADA FOR AID 1973-74	NUMBER OF PUPIL UNITS M/C**	PSEN**	SUMMER SCHOOL	EVENING SCHOOL	UNDUPLICATED SECONDARY	TOTAL AIDABLE PUP. UN.	AID PER PUPIL UNIT	APPROVED OPERATING EXPENSE /ADA	OPER. AID RATIO OF AOE	STATE AID RATIO
ALLEGANY COUNTY												
ANDOVER	579	543	0	16	0	0	55	614	852	1.182	.815	.749
ANGELICA	430	413	0	27	0	0	40	480	992	1.295	.890	.845
BELFAST	499	454	0	34	0	0	37	524	924	1.457	.732	.792
BELMONT	607	587	0	50	0	0	48	684	936	1.335	.817	.813
BOLIVAR	826	768	38	32	0	0	79	917	946	1.138	.993	.834
CUBA	1.106	1.034	0	54	0	0	124	1.212	924	1.238	.875	.784
FILLMORE	1.066	994	6	52	0	0	88	1.140	888	1.270	.802	.812
FRIENDSHIP	653	602	0	27	0	0	58	638	1.022	1.293	.903	.863
HICHBURG	476	441	16	32	0	0	36	525	1.020	1.383	.878	.859
HUMFORD	526	474	0	42	0	0	36	552	827	1.520	.634	.708
SCIO	620	605	0	41	0	0	54	700	862	1.211	.823	.826
WELLSVILLE	2.295	2.122	9	91	14	0	225	2.462	788	1.330	.687	.690
WHITESVILLE	348	329	0	23	0	0	31	384	867	1.079	.938	.852
CATTARAUGUS COUNTY												
ALLEGANY	1.596	1.408	1	52	0	0	153	1.614	777	987	.903	.711
CATTARAUGUS	1.008	901	5	79	1	0	113	1.098	920	1.443	.777	.781
ELLICOTTVILLE	875	804	0	43	0	0	95	942	876	1.361	.754	.747
FRANKLINVILLE	995	955	0	49	2	0	88	1.094	928	1.330	.799	.787
HINSDALE	725	693	11	35	0	0	67	806	990	1.227	.939	.836
LIMESTONE	331	332	0	17	0	0	31	380	971	1.467	.757	.821
LITTLE VALLEY	605	569	0	36	1	0	51	657	901	1.230	.846	.804
OLEAN	3.690	3.356	0	172	0	0	329	3.856	801	1.535	.600	.688
PIONEER	3.781	3.396	74	242	0	0	272	3.985	922	1.366	.792	.782
PORTVILLE	1.613	1.529	0	83	0	0	144	1.756	872	1.304	.768	.830
RANDOLPH	1.428	1.332	30	81	0	0	118	1.560	911	1.707	.625	.774
SALAMANCA	2.174	2.015	27	127	4	0	181	2.355	984	1.496	.769	.831
WEST VALLEY	542	504	1	54	0	0	32	592	852	1.361	.735	.728

** M/C - IN DISTRICT PROGRAM FOR HANDICAPPED.
** PSEN - PUPILS WITH SPECIAL EDUCATIONAL NEEDS.

TABLE XII ANALYSIS OF AIDABLE PUPIL UNITS AND OPERATING AIDS 1974/75 ESTIMATED (CONTINUED)

	ENROLLMENT 1974-75	ADJUSTED ADA FOR AID 1973-74	NUMBER OF PUPIL UNITS M/C*4	PSEN*5	SUMMER SCHOOL	EVENING SCHOOL	UNDUPLICATED SECONDARY	TOTAL AIDABLE PUP. UN.	AID PER PUPIL UNIT	APPROVED OPERATING EXPENSE /ADA	OPER. AID RATIO OF AOE	STATE AID RATIO
CHAUTAUQUA COUNTY												
BEMUS POINT	1,369	1,267	0	56	0	0	139	1,462	857	1,263	.783	.732
BROCTON	1,070	998	12	58	0	0	89	1,158	928	1,278	.843	.797
CASSADAGA VALLEY	1,751	1,660	0	167	0	0	117	1,944	967	1,446	.783	.841
CHAUTAUQUA	625	535	0	28	0	0	52	615	425	1,589	.308	.393
CLYMER	816	764	0	28	2	0	76	871	882	1,365	.737	.751
DUNKIRK	3,283	2,952	146	188	0	0	285	3,572	467	1,360	.415	.425
FALCONER	2,045	1,892	31	90	2	0	193	2,208	806	1,653	.569	.691
FORESTVILLE	1,030	937	1	42	0	0	96	1,076	926	1,289	.825	.798
FREDONIA	2,605	2,440	19	126	0	0	246	2,831	740	1,305	.654	.657
FREWSBURG	1,314	1,250	13	32	0	0	133	1,428	922	1,286	.819	.835
JAMESTOWN	7,815	7,002	238	403	50	6	619	8,318	624	1,470	.666	.706
MAYVILLE	827	773	0	53	0	0	72	898	746	1,281	.677	.644
PANAMA	1,075	1,011	0	32	0	0	99	1,142	859	1,287	.754	.744
PINE VALLEY	1,180	1,072	3	61	11	0	95	1,241	991	1,329	.863	.837
RIPLEY	743	679	5	62	0	0	50	795	948	1,409	.788	.803
SHERMAN	659	611	0	44	0	0	55	709	930	1,432	.754	.788
SILVER CREEK	1,688	1,563	0	46	9	0	174	1,791	811	1,250	.743	.726
SOUTHWESTERN	2,521	2,326	0	98	0	0	245	2,669	769	1,465	.602	.662
WESTFIELD	1,271	1,270	16	64	4	0	119	1,474	790	1,408	.651	.679
ERIE COUNTY												
AKRON	2,093	1,876	0	110	6	0	177	2,168	885	1,271	.804	.754
ALDEN	3,027	2,932	49	84	4	0	326	3,395	876	1,449	.700	.747
AMHERST CENTRAL *3	2,700	2,531	6	79	68	1	552	3,237	556	2,537	.280	.495
BUFFALO	58,165	51,346	2,150	6,598	371	139	2,386	62,989	728	1,730	.516	.630
CHEEKTOWAGA	3,718	3,355	0	124	0	0	369	3,848	429	1,440	.342	.395
CLARENCE	4,357	4,208	24	164	8	0	454	4,858	650	1,623	.462	.569
CLEVELAND HILL	2,300	2,190	157	74	0	0	255	2,676	652	1,553	.513	.570
DEPEW	4,455	3,769	0	199	20	0	325	4,313	818	1,388	.675	.701
EAST AURORA	3,316	3,017	0	170	12	0	305	3,503	718	1,519	.549	.623
EDEN	2,728	2,530	0	133	5	0	254	2,922	869	1,472	.682	.741

TABLE xII ANALYSIS OF AIDABLE PUPIL UNITS AND OPERATING AIDS 1974/75 ESTIMATED (CONTINUED)

	ENROLL-MENT 1974-75	ADJUSTED ADA FOR AID 1973-74	----NUMBER OF PUPIL UNITS---- H/C*4	PSEN*5	SUMMER SCHOOL	EVENING SCHOOL	UNDUPLI-CATED SECONDARY	TOTAL AIDABLE PUP. UN.	AID PER PUPIL UNIT	APPROVED OPERATING EXPENSE /ADA	OPER. AID RATIO OF AOE	STATE AID RATIO
ERIE COUNTY	(CONT.)											
EGGERTSVILLE *3	1,070	938	25	42	0	0	0	1,005	550	1,706	.345	.490
FRONTIER	6,813	6,220	189	179	89	0	762	7,439	701	1,543	.543	.609
GOWANDA	2,329	2,096	0	79	0	0	217	2,391	899	1,455	.705	.764
GRAND ISLAND	4,351	3,919	4	169	11	0	399	4,502	772	1,551	.572	.665
GRIFFITH INSTITUTE	3,355	3,002	18	204	18	0	259	3,500	861	1,537	.653	.734
HAMBURG	6,175	5,392	0	253	0	2	559	6,205	792	1,487	.613	.680
HOLLAND	1,815	1,702	7	81	0	0	160	1,949	842	1,268	.761	.770
IROQUOIS	3,936	3,791	14	144	8	0	409	4,366	810	1,417	.658	.694
KENMORE	17,537	16,817	159	824	243	0	1,854	19,897	586	1,487	.466	.519
LACKAWANNA	5,035	4,668	225	303	4	0	392	5,593	208	1,900	.131	.222
LAKE SHORE	4,350	3,847	2	241	0	17	361	4,468	907	1,541	.684	.771
LANCASTER	6,828	6,155	0	371	44	0	605	7,175	745	1,412	.615	.643
MARYVALE	6,725	6,374	7	314	63	0	659	7,416	857	1,365	.731	.732
NORTH COLLINS	1,343	1,208	0	88	2	0	108	1,405	924	1,361	.790	.784
ORCHARD PARK	5,990	5,223	0	230	0	0	546	5,999	777	1,436	.621	.668
SLOAN	2,850	2,647	0	125	41	0	323	3,136	714	1,365	.620	.648
SNYDER *3	1,255	1,135	24	22	0	0	0	1,181	562	1,586	.369	.500
SWEET HOME	7,649	6,762	13	279	48	7	695	7,803	717	1,787	.463	.622
TONAWANDA	4,726	4,544	40	210	27	7	504	5,331	881	1,318	.784	.750
WEST SENECA	15,271	13,499	58	732	58	0	1,225	15,572	743	1,239	.692	.669
WILLIAMSVILLE	11,833	10,774	0	404	70	0	1,139	12,387	701	1,770	.455	.608
NIAGARA COUNTY												
BARKER	1,524	1,403	0	102	0	0	111	1,616	886	1,166	.875	.824
LEWISTON-PORTER	4,645	4,192	11	182	0	0	441	4,826	815	1,413	.664	.698
LOCKPORT	6,607	5,920	2	337	15	2	535	6,812	697	1,568	.511	.606
NEWFANE	2,748	2,493	4	152	4	0	226	2,879	918	1,407	.753	.779
NIAGARA FALLS	15,260	14,157	557	1,487	65	1	1,027	17,295	732	1,760	.508	.633
NIAGARA-WHEATFIELD	5,245	4,878	17	366	39	0	428	5,728	829	1,538	.633	.710
NORTH TONAWANDA	8,490	7,699	58	439	42	0	766	9,003	874	1,456	.702	.744
ROYALTON-HARTLAND	2,622	2,393	490	115	4	0	169	3,171	926	1,233	.995	.794
STARPOINT	2,994	2,731	10	103	0	0	287	3,131	852	1,266	.772	.766
WILSON	2,136	1,935	0	106	0	0	178	2,219	932	1,401	.763	.790

TABLE XII ANALYSIS OF AIDABLE PUPIL UNITS AND OPERATING AIDS 1974/75 ESTIMATED (CONTINUED)

	ENROLL-MENT 1974-75	ADJUSTED ADA FOR AID 1973-74	----NUMBER OF PUPIL UNITS---- H/C*4	PSEN*5	SUMMER SCHOOL	EVENING SCHOOL	UNDUPLI-CATED SECONDARY	TOTAL AIDABLE PUP. UN.	AID PER PUPIL UNIT	APPROVED OPERATING EXPENSE /ADA	OPER. AID RATIO OF AOE	STATE AID RATIO
ORLEANS COUNTY												
ALBION	3,177	2,870	32	178	5	0	223	3,305	825	1,096	.867	.743
LYNDONVILLE	1,152	1,034	0	51	0	0	109	1,194	886	1,512	.677	.754
MEDINA	2,958	2,725	0	150	2	0	312	3,188	853	1,252	.797	.783

TABLE XIII LOCAL ABILITY, EFFORT, AND STATE AID 1974/75 ESTIMATED

SCHOOL DISTRICT	FULL VALUE /RWADA	RANK	TAX ON PROPERTY /RWADA	RANK	NON-PROPERTY TAX /RWADA	AMOUNT RAISED LOCALLY /RWADA	RANK	FULL VALUE TAX RATE	RANK	STATE AID /WADA	RANK	FEDERAL AID /WADA
ALLEGANY COUNTY												
ANDOVER	21,419	49	397	60	0	397	66	18.55	73	931	45	0
ANGELICA	13,235	86	312	79	0	312	81	23.57	31	1,104	5	34
BELFAST	17,725	68	421	53	0	421	61	23.76	30	988	30	0
BELMONT	15,962	75	295	83	0	295	84	18.49	74	970	36	0
BOLIVAR	14,206	81	281	86	0	281	86	19.77	65	994	25	8
CUBA	18,411	62	457	41	0	457	48	24.84	19	927	48	4
FILLMORE	16,059	74	317	77	0	317	79	19.73	66	1,021	20	0
FRIENDSHIP	11,707	89	273	87	0	273	87	23.28	32	1,103	6	0
RICHBURG	12,026	88	450	44	0	450	51	37.46	1	1,162	2	0
RUSHFORD	24,852	35	609	20	0	609	24	24.52	25	854	62	9
SCIO	14,860	78	338	73	0	338	76	22.76	38	990	26	0
WELLSVILLE	26,354	29	492	35	0	492	43	18.66	72	857	61	0
WHITESVILLE	12,630	87	186	89	0	186	89	14.73	86	982	32	0
CATTARAUGUS COUNTY												
ALLEGANY	24,553	37	435	50	0	435	57	17.73	81	834	69	0
CATTARAUGUS	18,094	65	449	45	0	449	52	24.81	20	960	38	0
ELLICOTTVILLE	21,574	48	452	43	0	452	49	20.93	52	1,049	11	0
FRANKLINVILLE	18,122	64	525	33	0	525	38	28.95	6	1,046	13	0
HINSDALE	13,985	83	313	78	0	313	80	22.36	44	1,121	4	20
LIMESTONE	15,278	76	378	66	0	378	72	24.74	23	1,074	7	0
LITTLE VALLEY	16,702	73	297	82	0	297	83	17.78	80	972	35	0
OLEAN	26,577	28	724	8	0	724	15	27.24	10	844	65	0
PIONEER	18,548	60	418	55	0	418	62	22.55	40	988	28	0
PORTVILLE	14,471	79	334	74	0	334	77	23.05	34	1,036	17	0
RANDOLPH	19,258	58	438	48	0	438	55	22.77	37	981	33	2
SALAMANCA	14,406	80	298	81	0	298	82	20.68	56	1,036	16	0
WEST VALLEY	23,173	39	595	22	0	595	26	25.66	17	951	40	4

TABLE XIII LOCAL ABILITY, EFFORT, AND STATE AID 1974/75 ESTIMATED (CONTINUED)

SCHOOL DISTRICT	FULL VALUE /RWADA	RANK	TAX ON PROPERTY /RWADA	RANK	NON-PROPERTY TAX /RWADA	AMOUNT RAISED LOCALLY /RWADA	RANK	FULL VALUE TAX RATE	RANK	STATE AID /WADA	RANK	FEDERAL AID /WADA
CHAUTAUQUA COUNTY												
BEMUS POINT	22,842	40	513	34	0	513	40	22.48	42	1,069	8	13
BROCTON	17,295	70	350	71	0	350	75	20.22	61	989	27	0
CASSADAGA VALLEY	13,568	85	370	68	0	370	74	27.26	9	1,040	15	0
CHAUTAUQUA	51,639	2	1,083	2	0	1,083	2	20.98	51	535	86	0
CLYMER	21,207	51	441	47	0	441	54	20.80	55	1,047	12	0
DUNKIRK	48,889	4	893	3	0	893	6	18.27	76	436	88	2
FALCONER	26,281	30	625	19	0	625	23	23.77	29	864	60	0
FORESTVILLE	17,243	71	426	51	0	426	58	24.72	24	1,004	22	3
FREDONIA	29,157	21	565	26	0	565	31	19.37	69	899	52	0
FREWSBURG	14,055	82	284	85	0	284	85	20.24	60	1,042	14	4
JAMESTOWN	25,057	34	536	31	0	536	36	21.38	48	844	66	11
MAYVILLE	30,312	19	559	27	0	559	33	18.43	75	849	63	3
PANAMA	21,784	45	320	76	0	320	78	14.67	87	931	44	9
PINE VALLEY	13,905	84	393	62	0	393	68	28.29	7	1,201	1	0
RIPLEY	16,802	72	446	46	0	446	53	26.56	14	969	37	9
SHERMAN	18,024	66	380	65	0	380	71	21.07	50	1,156	3	43
SILVER CREEK	23,337	38	423	52	0	423	60	18.11	77	882	57	3
SOUTHWESTERN	28,710	22	686	15	0	686	18	23.88	28	899	51	0
WESTFIELD	27,373	26	535	32	0	535	37	19.53	67	842	67	0
ERIE COUNTY												
AKRON	20,966	52	323	75	84	407	64	19.39	68	930	46	0
ALDEN	21,578	47	380	64	95	475	46	22.01	47	884	56	0
AMHERST CENTRAL #3	42,918	6	690	14	49	739	14	17.22	84	640	83	0
BUFFALO	31,487	16	548	28	111	659	21	20.92	53	1,024	18	2
CHEEKTOWAGA	51,410	3	837	5	88	925	5	17.98	78	531	87	1
CLARENCE	36,678	9	711	10	100	811	8	22.09	45	813	71	0
CLEVELAND HILL	36,555	10	662	16	101	763	11	20.89	54	759	78	0
DEPEW	25,489	33	486	37	105	591	27	23.16	33	847	64	0
EAST AURORA	32,112	15	695	12	100	795	10	24.76	21	819	70	0
EDEN	22,050	43	477	40	118	595	25	27.01	12	999	23	4

TABLE XIII LOCAL ABILITY, EFFORT, AND STATE AID 1974/75 ESTIMATED (CONTINUED)

SCHOOL DISTRICT	FULL VALUE /RWADA	RANK	TAX ON PROPERTY /RWADA	RANK	NON-PROPERTY TAX /RWADA	AMOUNT RAISED LOCALLY /RWADA	RANK	FULL VALUE TAX RATE	RANK	STATE AID /WADA	RANK	FEDERAL AID /WADA
ERIE COUNTY (CONT.)												
EGGERTSVILLE #3	43,316	5	414	57	45	459	47	10.59	88	615	85	0
FRONTIER	33,288	12	575	25	97	672	20	20.19	62	726	81	0
GOWANDA	20,093	54	368	69	44	412	63	20.50	58	890	54	0
GRAND ISLAND	28,510	23	727	7	112	839	7	29.44	3	878	58	0
GRIFFITH INSTITUTE	22,623	42	456	42	104	560	32	24.75	22	938	42	11
HAMBURG	27,221	27	597	21	108	705	16	25.91	16	804	74	0
HOLLAND	19,585	56	303	80	98	401	65	20.49	59	985	31	0
IROQUOIS	26,034	31	483	38	101	584	29	22.45	43	875	59	0
KENMORE	40,948	8	703	11	107	810	9	19.78	64	642	82	0
LACKAWANNA	66,147	1	1,171	1	109	1,280	1	19.34	70	431	89	2
LAKE SHORE	19,520	57	437	49	105	542	35	27.78	8	1,007	21	0
LANCASTER	30,359	18	580	24	102	682	19	22.49	41	760	77	0
MARYVALE	22,839	41	349	72	103	452	50	19.79	63	929	47	3
NORTH COLLINS	18,401	63	286	84	107	393	67	21.35	49	1,055	9	0
ORCHARD PARK	28,167	25	635	17	105	740	13	26.28	15	812	72	0
SLOAN	29,980	20	416	56	95	511	41	17.04	85	758	79	0
SNYDER #3	42,561	7	398	58	40	438	56	10.29	89	631	84	0
SWEET HOME	32,211	14	834	6	109	943	4	29.29	4	810	73	0
TONAWANDA	21,285	50	420	54	97	517	39	24.30	26	886	55	0
WEST SENECA	28,170	24	394	61	109	503	42	17.83	79	789	76	0
WILLIAMSVILLE	33,259	13	880	4	108	988	3	29.70	2	797	75	0
NIAGARA COUNTY												
BARKER	15,029	77	264	88	0	264	88	17.58	83	988	29	1
LEWISTON-PORTER	25,679	32	589	23	0	589	28	22.95	35	917	50	0
LOCKPORT	33,556	11	693	13	0	693	17	20.64	57	739	80	0
NEWFANE	18,815	59	545	29	0	545	34	28.97	5	1,049	10	10
NIAGARA FALLS	31,194	17	713	9	35	748	12	23.99	27	838	68	3
NIAGARA-WHEATFIELD	24,721	36	627	18	0	627	22	25.35	18	935	43	33
NORTH TONAWANDA	21,745	46	491	36	0	491	44	22.57	39	891	53	0
ROYALTON-HARTLAND	17,564	69	388	63	0	388	69	22.08	46	996	24	0
STARPOINT	19,876	55	371	67	0	371	73	18.68	71	919	49	8
WILSON	17,866	67	479	39	0	479	45	26.79	13	942	41	0

TABLE XIII LOCAL ABILITY, EFFORT, AND STATE AID 1974/75 ESTIMATED (CONTINUED)

SCHOOL DISTRICT	FULL VALUE /RWADA	RANK	TAX ON PROPERTY /RWADA	RANK	NON-PROPERTY TAX /RWADA	AMOUNT RAISED LOCALLY /RWADA	RANK	FULL VALUE TAX RATE	RANK	STATE AID /WADA	RANK	FEDERAL AID /WADA
ORLEANS COUNTY												
ALBION	21,837	44	355	70	31	386	70	17.66	82	952	39	0
LYNDONVILLE	20,933	53	541	30	25	566	30	27.02	11	974	34	2
MEDINA	18,454	61	398	59	26	424	59	22.94	36	1,024	19	0

TABLE XIV DISTRICT WIDE NON-TEACHING SERVICES PER WADA 1974/75 ESTIMATED

	GENERAL SUPPORT /WADA	RANK	EMPLYEE BENEFITS /WADA	RANK	DEBT SERVICE /WADA	RANK	INTERFUND TRANSFER TO CAPITAL /WADA	INTERFUND TRANSFER TO OTHER /WADA	COMMUNITY SERVICES /WADA	TRANSPORTATION /WADA	NON-TEACHING SERVICES /WADA
ALLEGANY COUNTY											
ANDOVER	222	51	247	37	78	68	0	9	0	86	641
ANGELICA	273	13	233	56	145	28	0	13	1	100	764
BELFAST	256	22	246	42	40	83	0	27	1	126	696
BELMONT	275	11	210	78	74	70	0	10	2	96	667
BOLIVAR	216	57	223	70	3	88	0	8	0	89	540
CUBA	216	58	240	50	46	80	0	13	0	87	603
FILLMORE	218	54	243	43	35	84	0	18	1	136	651
FRIENDSHIP	299	5	235	54	90	57	0	16	0	103	743
RICHBURG	259	20	273	15	157	22	0	16	1	109	815
RUSHFORD	292	6	253	24	92	56	0	14	1	144	796
SCIO	249	29	206	83	30	85	4	19	17	110	635
WELLSVILLE	196	75	230	59	206	7	0	0	3	66	701
WHITESVILLE	244	33	164	89	75	69	0	20	4	127	635
CATTARAUGUS COUNTY											
ALLEGANY	161	87	206	84	228	4	0	5	1	75	676
CATTARAUGUS	220	53	241	47	45	82	0	5	3	150	664
ELLICOTTVILLE	239	37	291	9	81	63	0	20	1	112	745
FRANKLINVILLE	251	24	262	20	178	14	0	10	0	114	815
OLEAN	236	39	228	60	96	55	0	8	0	108	675
LIMESTONE	230	26	268	18	23	87	0	11	1	105	660
LITTLE VALLEY	223	50	210	79	1	89	0	8	3	133	578
OLEAN	261	18	281	11	213	5	0	7	0	37	799
PIONEER	195	76	237	53	1,274	1	0	2	1	127	1,836
PORTVILLE	197	74	239	51	124	39	0	6	0	63	628
RANDOLPH	199	72	249	34	97	54	0	10	0	102	657
SALAMANCA	249	28	240	49	57	78	37	4	0	62	651
WEST VALLEY	257	21	248	35	156	24	0	27	2	108	799

TABLE XIV DISTRICT WIDE NON-TEACHING SERVICES PER WADA 1974/75 ESTIMATED (CONTINUED)

	GENERAL SUPPORT /WADA	RANK	EMPLYEE BENEFITS /WADA	RANK	DEBT SERVICE /WADA	RANK	INTERFUND TRANSFER TO CAPITAL /WADA	INTERFUND TRANSFER TO OTHER /WADA	COMMUNITY SERVICES /WADA	TRANSPORTATION /WADA	NON-TEACHING SERVICES /WADA
CHAUTAUQUA COUNTY											
BEMUS POINT	256	23	259	21	148	27	0	20	0	135	817
BROCTON	250	25	224	68	144	29	46	6	2	85	756
CASSADAGA VALLEY	223	49	225	64	108	45	0	9	1	114	681
CHAUTAUQUA	363	1	252	26	179	13	0	16	2	119	931
CLYMER	228	45	246	41	189	11	0	0	1	100	764
DUNKIRK	228	46	225	66	63	75	25	5	7	27	580
FALCONER	247	31	277	12	79	56	0	10	0	94	706
FORESTVILLE	218	55	196	88	142	31	0	16	1	107	679
FREDONIA	201	70	203	87	208	6	0	0	1	88	702
FREWSBURG	206	65	206	85	104	48	0	11	0	77	604
JAMESTOWN	226	47	253	25	27	86	75	6	0	28	615
MAYVILLE	229	43	225	67	206	8	0	6	1	75	742
PANAMA	239	35	207	82	117	42	0	15	0	97	675
PINE VALLEY	288	7	257	22	198	9	0	7	7	129	885
RIPLEY	262	17	249	33	86	59	0	5	1	93	696
SHERMAN	246	32	233	55	79	67	0	11	2	123	693
SILVER CREEK	221	52	223	72	99	52	0	16	2	68	629
SOUTHWESTERN	248	30	274	13	102	49	0	5	0	88	717
WESTFIELD	210	64	242	45	83	62	0	0	4	73	613
ERIE COUNTY											
AKRON	197	73	225	65	139	32	0	*	1	98	663
ALDEN	189	81	212	77	110	44	0	*	0	101	618
AMHERST CENTRAL *3	281	9	339	1	73	71	28	6	4	75	806
BUFFALO	273	12	321	2	182	12	0	0	0	64	841
CHEEKTOWAGA	231	41	226	62	125	38	0	12	2	98	696
CLARENCE	249	27	268	17	50	83	0	8	0	91	767
CLEVELAND HILL	229	42	242	8	118	41	0	0	1	57	696
DEPEW	142	89	204	86	150	21	0	18	1	58	581
EAST AURORA	250	19	242	46	177	15	0	10	0	80	776
EDEN	203	68	246	40	142	10	0	3	0	108	752

TABLE XIV DISTRICT WIDE NON-TEACHING SERVICES PER WADA 1974/75 ESTIMATED (CONTINUED)

	GENERAL SUPPORT /WADA	RANK	EMPLYEE BENEFITS /WADA	RANK	DEBT SERVICE /WADA	RANK	INTERFUND TRANSFER TO CAPITAL /WADA	INTERFUND TRANSFER TO OTHER /WADA	COMMUNITY SERVICES /WADA	TRANSPORTATION /WADA	NON-TEACHING SERVICES /WADA
ERIE COUNTY	(CONT.)										
EGGERTSVILLE #3	308	3	320	3	66	72	0	10	1	101	806
FRONTIER	235	40	247	38	80	65	0	14	0	97	674
GOWANDA	212	61	250	28	60	76	0	5	0	95	624
GRAND ISLAND	238	38	270	16	175	16	0	2	1	89	775
GRIFFITH INSTITUTE	213	60	249	32	86	58	0	5	2	127	682
HAMBURG	210	63	249	31	101	51	3	7	0	104	674
HOLLAND	173	86	223	71	157	23	0	8	1	106	668
IROQUOIS	204	67	227	61	149	26	0	3	0	97	680
KENMORE	213	59	255	23	85	60	0	1	5	33	592
LACKAWANNA	327	2	320	4	104	47	0	29	4	65	850
LAKE SHORE	204	66	249	30	277	2	10	1	1	73	815
LANCASTER	186	83	230	58	135	34	0	2	0	86	639
MARYVALE	188	82	224	69	158	20	0	2	1	44	617
NORTH COLLINS	239	34	239	52	132	36	23	12	1	152	798
ORCHARD PARK	189	79	241	48	144	30	3	4	2	84	667
SLOAN	181	85	251	27	105	46	0	4	0	55	596
SNYDER #3	305	4	284	10	54	79	0	4	1	70	718
SWEET HOME	239	36	307	6	172	17	0	5	1	98	823
TONAWANDA	229	44	246	39	63	74	18	18	0	18	592
WEST SENECA	155	88	209	80	115	43	0	5	0	70	555
WILLIAMSVILLE	202	69	273	14	273	3	0	6	1	98	853
NIAGARA COUNTY											
BARKER	200	71	218	75	99	53	0	5	3	120	645
LEWISTON-PORTER	281	10	222	73	159	19	0	0	2	89	753
LOCKPORT	224	48	250	29	64	73	0	2	0	52	592
NEWFANE	286	8	225	63	138	33	0	5	0	98	752
NIAGARA FALLS	264	16	305	7	80	64	0	1	0	45	697
NIAGARA-WHEATFIELD	267	15	310	5	135	35	0	3	0	93	807
NORTH TONAWANDA	191	77	242	44	101	50	0	0	0	26	561
ROYALTON-HARTLAND	190	78	217	76	126	37	0	0	2	82	617
STARPOINT	212	62	208	81	58	77	0	3	1	113	595
WILSON	189	80	218	74	46	81	0	0	0	101	555

TABLE XIV DISTRICT WIDE NON-TEACHING SERVICES PER WADA 1974/75 ESTIMATED (CONTINUED)

	GENERAL SUPPORT /WADA	RANK	EMPLYEE BENEFITS /WADA	RANK	DEBT SERVICE /WADA	RANK	INTERFUND TRANSFER TO CAPITAL /WADA	INTERFUND TRANSFER TO OTHER /WADA	COMMUNITY SERVICES /WADA	TRANSPORTATION /WADA	NON-TEACHING SERVICES /WADA
ORLEANS COUNTY											
ALBION	181	84	232	57	163	18	7	3	0	92	679
LYNDONVILLE	273	14	263	19	83	61	0	4	0	105	728
MEDINA	218	56	248	36	121	40	0	0	2	67	656

TABLE XV INSTRUCTIONAL SERVICES PER WADA 1974/75 ESTIMATED

	CURR.DEVEL. RESEARCH SUPERVISION /WADA	RANK	SALARIES OF TEACHERS /WADA	RANK	TEXTBOOKS AND TEACHING AIDS/WADA	RANK	PUPIL PERS. SERVICES ACTS /WADA	RANK	INST.REG. DAY SCHOOL /WADA	RANK	INST. SPECIAL SCHOOL /WADA
ALLEGANY COUNTY											
ANDOVER	2	85	579	64	61	68	74	25	896	63	0
ANGELICA	2	84	600	49	118	4	77	21	1,033	15	0
BELFAST	1	87	595	52	96	15	67	50	986	33	0
BELMONT	13	81	511	88	156	1	82	11	1,013	24	0
BOLIVAR	34	71	597	50	41	86	47	85	864	76	0
CUBA	24	78	564	72	102	11	64	57	921	55	0
FILLMORE	30	75	553	76	90	25	67	48	895	65	1
FRIENDSHIP	38	69	519	86	72	53	81	12	976	37	0
RICHBURG	26	77	619	42	63	67	108	3	1,021	21	0
RUSHFORD	2	86	520	85	111	7	99	5	976	36	0
SCIO	13	80	544	78	52	78	68	42	883	72	0
WELLSVILLE	44	62	538	81	53	77	77	20	781	89	4
WHITESVILLE	3	83	463	89	77	45	101	4	856	78	0
CATTARAUGUS COUNTY											
ALLEGANY	41	65	588	57	48	81	47	84	852	80	3
CATTARAUGUS	34	70	583	62	143	2	55	78	980	34	1
ELLICOTTVILLE	59	48	619	41	78	44	52	80	1,007	28	0
FRANKLINVILLE	51	55	625	39	76	46	65	54	1,022	20	1
OLEAN	0	89	659	21	41	88	49	83	893	68	0
LIMESTONE	0	88	657	25	107	8	134	2	1,157	4	4
LITTLE VALLEY	40	67	534	82	95	16	71	35	960	45	0
OLEAN	61	44	709	14	55	74	57	46	1,057	11	8
PIONEER	41	64	597	51	86	33	57	76	861	77	4
PORTVILLE	31	73	559	75	91	22	71	38	843	82	2
RANDOLPH	46	59	602	48	90	26	64	59	904	60	6
SALAMANCA	70	32	586	61	85	34	69	41	883	71	6
WEST VALLEY	5	82	581	63	92	20	83	10	886	70	2

TABLE XV INSTRUCTIONAL SERVICES PER WADA 1974/75 ESTIMATED (CONTINUED)

	CURR.DEVEL. RESEARCH & SUPERVISION /WADA	RANK	SALARIES OF TEACHERS /WADA	RANK	TEXTBOOKS AND TEACHING AIDS/WADA	RANK	PUPIL PERS. SERVICES & ACTS /WADA	RANK	INST.REG. DAY SCHOOL /WADA	RANK	INST. SPECIAL SCHOOL /WADA
CHAUTAUQUA COUNTY											
BEMUS POINT	58	49	650	28	98	13	63	60	1,013	23	1
BROCTON	41	63	512	87	75	49	53	79	819	85	3
CASSADAGA VALLEY	69	34	539	80	56	73	71	37	825	84	54
CHAUTAUQUA	39	68	576	66	93	19	64	58	921	56	0
CLYMER	23	79	626	38	65	64	37	88	899	62	0
DUNKIRK	74	25	592	55	107	9	65	52	939	49	8
FALCONER	72	29	687	15	103	10	68	44	1,027	18	0
FORESTVILLE	52	54	551	77	74	50	31	89	895	66	0
FREDONIA	63	42	576	67	72	52	73	27	855	79	7
FREWSBURG	40	66	564	71	95	18	74	26	891	69	0
JAMESTOWN	66	38	680	16	78	42	68	43	931	52	49
MAYVILLE	31	72	614	43	92	21	59	73	919	57	0
PANAMA	64	41	522	84	82	38	70	40	874	74	4
PINE VALLEY	57	50	574	68	80	40	77	17	977	35	9
RIPLEY	48	58	561	74	57	72	76	23	902	61	3
SHERMAN	26	76	627	35	88	31	46	87	967	43	0
SILVER CREEK	44	60	591	56	52	79	57	77	878	73	5
SOUTHWESTERN	62	43	658	22	84	37	73	28	1,010	25	0
WESTFIELD	31	74	634	33	90	24	85	9	957	46	5
ERIE COUNTY											
AKRON	95	10	577	65	85	36	63	61	895	67	0
ALDEN	67	37	607	46	51	80	57	75	895	64	0
AMHERST CENTRAL #3	72	30	786	5	113	6	170	1	1,311	1	60
BUFFALO	127	1	807	3	43	85	51	81	1,061	9	11
CHEEKTOWAGA	69	33	604	47	99	12	65	55	987	32	10
CLARENCE	96	8	725	10	68	59	58	74	1,008	27	48
CLEVELAND HILL	78	20	716	12	89	27	89	8	1,113	5	0
DEPEW	60	46	637	32	137	3	63	62	916	58	4
EAST AURORA	96	7	654	27	89	29	73	29	1,028	17	7
EDEN	69	35	711	13	73	51	72	31	1,034	14	3

TABLE XV INSTRUCTIONAL SERVICES PER #ADA 1974/75 ESTIMATED (CONTINUED)

	CURR.DEVEL. RESEARCH SUPERVISION /#ADA	R A N K	SALARIES OF TEACHERS /#ADA	R A N K	TEXTBOOKS AND TEACHING AIDS/#ADA	R A N K	PUPIL PERS. SERVICES ACTS /#ADA	R A N K	INST.REG. DAY SCHOOL /#ADA	R A N K	INST. SPECIAL SCHOOL /#ADA
ERIE COUNTY	(CONT.)										
EGGERTSVILLE #3	122	2	893	1	38	89	92	6	1.236	2	140
FRONTIER	79	19	658	23	67	63	71	39	1.023	19	17
GOWANDA	53	52	662	20	88	30	77	22	1.021	22	1
GRAND ISLAND	109	5	680	17	68	61	68	45	1.048	13	8
GRIFFITH INSTITUTE	88	14	647	29	90	23	64	56	992	31	5
HAMBURG	80	18	610	44	85	35	72	32	966	44	3
HOLLAND	44	61	567	70	53	76	47	86	799	87	5
IROQUOIS	73	27	594	53	86	32	61	67	930	53	6
KENMORE	112	3	679	18	117	5	59	71	1.075	8	18
LACKAWANNA	110	4	749	7	97	14	91	7	1.111	6	18
LAKE SHORE	73	26	665	19	80	41	73	30	1.030	16	1
LANCASTER	71	31	626	37	70	56	78	16	936	50	9
MARYVALE	66	39	655	26	64	65	61	65	929	54	16
NORTH COLLINS	73	28	586	60	95	17	76	24	969	40	1
ORCHARD PARK	81	17	645	30	44	84	71	36	975	38	4
SLOAN	59	47	533	83	58	69	61	64	846	81	13
SNYDER #3	95	11	848	2	70	57	60	69	1.163	3	155
SWEET HOME	88	15	769	6	45	83	71	33	1.090	7	13
TONAWANDA	102	6	632	34	68	60	77	18	1.002	29	15
WEST SENECA	66	40	561	73	57	70	59	72	782	88	41
WILLIAMSVILLE	75	23	731	9	81	39	77	19	998	30	54
NIAGARA COUNTY											
BARKER	50	57	643	31	41	87	50	82	904	59	6
LEWISTON-PORTER	76	22	608	45	64	66	61	68	933	51	0
LOCKPORT	90	13	716	11	57	71	65	51	1.008	26	4
NEWFANE	74	24	627	36	76	48	61	63	944	47	4
NIAGARA FALLS	96	9	788	4	67	62	65	53	1.053	12	13
NIAGARA-WHEATFIELD	83	16	734	8	76	47	81	13	1.059	10	8
NORTH TONAWANDA	78	21	624	40	69	58	79	14	971	39	7
ROYALTON-HARTLAND	52	53	593	54	46	82	61	66	864	75	1
STARPOINT	50	56	541	79	72	54	59	70	804	86	4
WILSON	69	36	573	69	89	28	78	15	969	41	0

TABLE XV INSTRUCTIONAL SERVICES PER WADA 1974/75 ESTIMATED (CONTINUED)

	CURR.DEVEL. RESEARCH + SUPERVISION /WADA	RANK	SALARIES OF TEACHERS /WADA	RANK	TEXTBOOKS AND TEACHING AIDS/WADA	RANK	PUPIL PERS. SERVICES + ACTS /WADA	RANK	INST.REG. DAY SCHOOL /WADA	RANK	INST. SPECIAL SCHOOL /WADA
ORLEANS COUNTY											
ALBION	55	51	586	58	54	75	67	49	828	83	5
LYNDONVILLE	91	12	586	59	78	43	71	34	968	42	4
MEDINA	60	45	657	24	71	55	67	47	941	48	1

TABLE XVI ANALYSIS OF SELECTED BUDGET ITEMS 1974/75 ESTIMATED

	CENTRAL OPERAT. /WADA	RANK	SUPER-VISION PRIN /WADA	RANK	PUPIL PERS. SERVICES /WADA	RANK	CO-CURRICULAR /WADA	INTER SCHOLASTIC ATHLETICS /WADA	NON-TEXT. TEACHERS MATERIALS /WADA	BOCES EXP /WADA	OPERATION & MAINT OF PLANT /WADA	RANK
ALLEGANY COUNTY												
ANDOVER	118	18	0	89	64	14	0	9	52	199	104	87
ANGELICA	148	2	1	81	57	35	4	16	108	307	125	61
BELFAST	136	8	0	84	52	49	0	15	86	285	120	68
BELMONT	135	9	13	79	64	15	5	14	146	260	140	40
BOLIVAR	110	22	33	70	30	85	0	17	33	190	106	84
CUBA	103	30	23	78	55	41	1	8	92	205	114	77
FILLMORE	104	27	28	73	53	46	2	12	82	178	113	80
FRIENDSHIP	142	5	37	65	62	20	1	17	62	289	157	25
RICHBURG	147	3	25	76	73	6	11	24	53	244	113	79
RUSHFORD	181	1	0	88	77	5	11	11	101	289	113	78
SCIO	120	16	12	80	59	26	0	9	43	252	129	55
WELLSVILLE	76	67	42	59	65	13	3	9	51	98	122	65
WHITESVILLE	139	6	1	82	78	4	11	12	68	344	105	86
CATTARAUGUS COUNTY												
ALLEGANY	79	63	41	61	31	84	1	15	34	144	83	89
CATTARAUGUS	81	58	34	69	35	83	0	20	127	157	139	44
ELLICOTTVILLE	118	17	59	35	24	86	8	20	68	193	120	67
FRANKLINVILLE	104	28	51	51	41	76	0	24	66	196	147	31
HINSDALE	94	43	0	85	41	75	1	6	30	141	142	39
LIMESTONE	131	12	0	86	99	2	5	30	97	299	119	71
LITTLE VALLEY	103	31	37	67	47	61	8	16	90	204	119	70
OLEAN	94	44	61	30	56	36	0	11	43	163	168	19
PIONEER	64	80	37	66	41	78	2	13	77	87	135	49
PORTVILLE	82	56	30	72	45	65	10	17	82	100	116	75
RANDOLPH	81	57	40	62	51	52	0	13	81	106	124	63
SALAMANCA	135	10	58	37	50	58	4	14	70	88	127	58
WEST VALLEY	144	4	0	87	73	7	0	10	83	202	117	73

TABLE XVI ANALYSIS OF SELECTED BUDGET ITEMS 1974/75 ESTIMATED (CONTINUED)

	CENTRAL OPERAT. /WADA	RANK	SUPER-VISION PRIN /WADA	RANK	PUPIL PERS. SERVICES /WADA	RANK	CO-CURRICULAR /WADA	INTER SCHOLASTIC ATHLETICS /WADA	NON-TEXT. TEACHERS MATERIALS /WADA	BOCES EXP /WADA	OPERATION & MAINT OF PLANT /WADA	RANK
CHAUTAUQUA COUNTY												
BEMUS POINT	109	24	55	43	41	74	5	17	88	174	147	32
BROCTON	93	46	41	60	35	82	4	15	65	149	157	26
CASSADAGA VALLEY	100	39	65	20	58	30	0	13	48	154	127	57
CHAUTAUQUA	133	11	39	63	46	62	2	15	84	163	230	4
CLYMER	131	13	1	83	16	89	2	19	55	138	118	72
DUNKIRK	100	38	68	17	46	64	4	16	96	138	134	51
FALCONER	116	19	70	14	49	59	0	18	93	136	132	54
FORESTVILLE	94	41	51	50	23	87	1	7	65	212	125	60
FREDONIA	101	35	47	55	55	40	5	14	67	91	115	76
FREWSBURG	90	50	39	64	53	47	3	17	87	145	117	74
JAMESTOWN	74	71	56	42	56	37	3	8	67	10	161	21
MAYVILLE	103	29	31	71	38	80	5	17	81	146	126	59
PANAMA	101	37	63	26	41	77	4	24	72	178	139	43
PINE VALLEY	101	36	55	44	63	17	1	13	70	200	188	10
RIPLEY	102	33	48	53	54	44	2	20	47	189	160	22
SHERMAN	109	23	26	75	23	88	0	23	78	180	137	47
SILVER CREEK	80	60	43	58	43	71	0	14	41	150	142	38
SOUTHWESTERN	94	42	57	39	58	34	1	15	71	132	159	23
WESTFIELD	92	47	27	74	64	16	4	17	76	107	121	66
ERIE COUNTY												
AKRON	95	40	47	58	39	79	3	21	71	107	149	29
ALDEN	46	88	67	18	41	73	3	13	40	98	143	36
AMHERST CENTRAL #3	84	53	63	27	141	1	13	16	101	176	202	6
BUFFALO	66	79	97	4	46	63	1	5	27	0	238	2
CHEEKTOWAGA	84	54	57	38	50	55	2	13	86	131	157	24
CLARENCE	78	64	89	5	52	50	2	4	57	83	178	14
CLEVELAND HILL	75	69	64	22	67	9	5	17	75	132	168	18
DEPEW	41	89	55	46	51	54	3	9	74	3	107	83
EAST AURORA	93	45	74	9	54	43	5	14	79	131	185	12
EDEN	76	68	63	25	56	38	3	13	63	128	134	52

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TABLE XVI ANALYSIS OF SELECTED BUDGET ITEMS 1974/75 ESTIMATED (CONTINUED)

	CENTRAL OPERAT. /WADA	RANK	SUPER-VISION PRIN /WADA	RANK	PUPIL PERS. SERVICES /WADA	RANK	CO-CURRICULAR /WADA	INTER SCHOLASTIC ATHLETICS /WADA	NON-TEXT. TEACHERS MATERIALS /WADA	BOCES EXP /WADA	OPERATION + MAINT OF PLANT /WADA	RANK
ERIE COUNTY	(CONT.)											
EGGERTSVILLE *3	55	83	112	1	92	3	0	0	24	228	263	1
FRONTIER	83	55	54	47	58	29	4	9	51	137	177	15
GOWANDA	72	74	53	48	63	18	0	14	73	148	140	41
GRAND ISLAND	107	25	68	16	59	25	0	9	59	108	172	17
GRIFFITH INSTITUTE	79	62	77	7	52	48	1	10	80	102	138	46
HAMBURG	80	59	72	13	61	21	3	8	74	100	137	48
HOLLAND	75	70	35	68	35	81	4	8	43	97	106	85
IROQUOIS	77	65	64	21	43	69	4	14	76	135	133	53
KENMORE	49	86	104	2	45	66	4	10	110	92	172	16
LACKAWANNA	130	14	100	3	70	8	9	12	76	2	207	5
LAKE SHORE	73	72	60	31	60	24	3	10	70	147	144	35
LANCASTER	63	81	60	32	65	11	4	10	61	90	134	50
MARYVALE	52	85	63	23	51	53	2	8	54	76	138	45
NORTH COLLINS	103	32	63	24	62	19	3	10	88	178	146	33
ORCHARD PARK	91	49	55	45	58	33	4	10	32	122	124	62
SLOAN	54	84	56	41	50	56	3	8	46	118	129	56
SNYDER *3	76	66	86	6	60	22	0	0	57	245	237	3
SWEET HOME	88	51	73	11	58	31	4	9	36	117	167	20
TONAWANDA	110	21	66	19	58	32	2	17	56	108	153	27
WEST SENECA	49	87	62	28	51	51	2	6	47	78	111	82
WILLIAMSVILLE	70	75	59	36	60	23	6	11	71	83	146	34
NIAGARA COUNTY												
BARKER	137	7	25	77	44	67	1	6	34	130	89	88
LEWISTON-PORTER	113	20	56	40	43	70	4	14	53	111	184	13
LOCKPORT	92	48	72	12	53	45	4	8	44	72	150	28
NEWFANE	101	34	74	10	44	68	4	13	66	118	185	11
NIAGARA FALLS	106	26	59	33	59	28	0	6	56	0	195	7
NIAGARA-WHEATFIELD	80	61	76	8	66	10	1	14	65	70	194	8
NORTH TONAWANDA	60	82	69	15	65	12	2	11	55	114	140	42
ROYALTON-HARTLAND	67	78	52	49	42	72	4	14	35	108	123	64
STARPOINT	69	77	50	52	49	60	0	10	63	87	143	37
WILSON	85	52	61	29	59	27	2	17	79	149	112	81

TABLE XVI ANALYSIS OF SELECTED BUDGET ITEMS 1974/75 ESTIMATED (CONTINUED)

	CENTRAL OPERAT. /WADA	RANK	SUPER-VISION PRIN /WADA	RANK	PUPIL PERS. SERVICES /WADA	RANK	CO-CURRICULAR /WADA	INTER SCHOLASTIC ATHLETICS /WADA	NON-TEXT. TEACHERS MATERIALS /WADA	BOCES EXP /WADA	OPERATION & MAINT OF PLANT /WADA	RANK
ORLEANS COUNTY												
ALBION	73	73	44	57	54	42	0	13	43	83	120	69
LYNDONVILLE	127	15	47	54	50	57	3	18	68	149	189	9
MEDINA	70	76	59	34	55	39	0	12	61	113	149	30

TABLE XVII EXPENDITURES AND REVENUES SUMMARY 1974/75 ESTIMATED

	TOTAL INSTRUCTION /WADA	RANK	NON-TEACHING SERVICES /WADA	RANK	TOTAL GENERAL FUND EXPENSES /WADA	RANK	APPROVED OPERATING EXPENSES /WADA	RANK	LOCALLY RAISED REVENUES AMOUNT /WADA	LOCALLY RAISED REVENUES % OF TGFE*6	TOTAL STATE AID AMOUNT /WADA	TOTAL STATE AID % OF TGFE*6
ALLEGANY COUNTY												
ANDOVER	896	64	641	64	1,537	69	1,066	84	421	27.4	931	60.6
ANGELICA	1,033	19	764	22	1,797	22	1,151	64	334	18.6	1,104	61.4
BELFAST	986	33	696	39	1,683	38	1,310	30	464	27.6	988	58.7
BELMONT	1,013	27	667	54	1,680	40	1,202	53	321	19.1	970	57.7
BOLIVAR	864	78	540	89	1,404	87	999	86	275	19.6	994	70.8
CUBA	921	55	603	77	1,523	74	1,091	81	466	30.6	927	60.9
FILLMORE	896	63	651	62	1,547	66	1,181	58	341	22.0	1,021	66.0
FRIENDSHIP	976	40	743	29	1,718	30	1,203	52	290	16.9	1,103	64.2
RICHBURG	1,021	24	815	11	1,836	15	1,237	42	470	25.6	1,162	63.3
RUSHFORD	976	39	796	18	1,772	24	1,305	31	612	34.5	854	48.2
SCIO	883	73	635	67	1,503	78	1,102	79	346	23.0	990	65.9
WELLSVILLE	785	89	701	36	1,485	82	1,119	75	486	32.7	857	57.7
WHITESVILLE	856	81	635	66	1,491	81	908	88	184	12.3	982	65.9
CATTARAUGUS COUNTY												
ALLEGANY	855	82	676	48	1,531	71	848	89	436	28.5	834	54.5
CATTARAUGUS	980	36	664	56	1,644	46	1,233	46	445	27.1	960	58.4
ELLICOTTVILLE	1,007	30	745	28	1,751	27	1,232	47	471	26.9	1,049	59.9
FRANKLINVILLE	1,023	22	815	9	1,838	14	1,210	51	562	30.6	1,046	56.9
HINSDALE	893	68	675	49	1,568	58	1,107	76	334	21.3	1,121	71.5
LIMESTONE	1,161	4	660	58	1,821	19	1,400	15	445	24.4	1,074	59.0
LITTLE VALLEY	960	47	578	85	1,537	70	1,127	70	328	21.3	972	63.2
OLEAN	1,065	12	799	15	1,865	11	1,416	12	821	44.0	844	45.3
PIONEER	865	76	1,836	1	2,702	1	1,156	63	403	14.9	988	36.6
PORTVILLE	845	83	628	69	1,473	84	1,167	62	337	22.9	1,036	70.3
RANDOLPH	910	59	657	59	1,566	59	1,446	11	422	26.9	981	62.6
SALAMANCA	888	71	651	61	1,539	67	1,335	25	313	20.3	1,036	67.3
WEST VALLEY	889	70	799	16	1,687	35	1,195	56	587	34.8	951	56.4

*6 TGFE - TOTAL GENERAL FUND EXPENSES.

TABLE XVII EXPENDITURES AND REVENUES SUMMARY 1974/75 ESTIMATED (CONTINUED)

	TOTAL INSTRUCTION /WADA	RANK	NON-TEACHING SERVICES /WADA	RANK	TOTAL GENERAL FUND EXPENSES /WADA	RANK	APPROVED OPERATING EXPENSES /WADA	RANK	LOCALLY RAISED REVENUES AMOUNT /WADA	LOCALLY RAISED REVENUES % OF TGFE*6	TOTAL STATE AID AMOUNT /WADA	TOTAL STATE AID % OF TGFE*6
CHAUTAUQUA COUNTY												
BEMUS POINT	1,015	26	817	8	1,831	16	1,132	69	567	31.0	1,069	58.4
BROCTON	822	86	756	24	1,578	55	1,080	82	354	22.4	989	62.7
CASSADAGA VALLEY	878	75	681	44	1,559	62	1,261	36	377	24.2	1,040	66.7
CHAUTAUQUA	921	56	931	2	1,852	12	1,322	27	1,112	60.0	535	28.9
CLYMER	899	62	764	23	1,664	41	1,221	49	452	27.2	1,047	62.9
DUNKIRK	947	49	580	84	1,527	72	1,202	54	945	61.9	436	28.6
FALCONER	1,027	21	706	34	1,733	28	1,499	9	667	38.5	864	49.9
FORESTVILLE	895	67	679	46	1,575	56	1,102	80	420	26.7	1,004	63.7
FREDONIA	862	79	702	35	1,564	60	1,150	65	570	36.4	899	57.5
FREWSBURG	892	69	604	76	1,496	80	1,147	66	296	19.8	1,042	69.7
JAMESTOWN	980	35	615	74	1,595	53	1,364	20	590	37.0	844	52.9
MAYVILLE	919	57	742	30	1,661	42	1,125	71	566	34.1	849	51.1
PANAMA	878	74	675	50	1,553	65	1,141	67	326	21.0	931	59.9
PINE VALLEY	986	34	885	3	1,871	10	1,193	57	423	22.6	1,201	64.2
RIPLEY	905	61	696	38	1,601	51	1,238	41	452	28.2	969	60.5
SHERMAN	967	45	693	42	1,660	43	1,245	39	400	24.1	1,156	69.6
SILVER CREEK	883	72	629	68	1,512	77	1,134	68	445	29.4	882	58.3
SOUTHWESTERN	1,010	29	717	33	1,727	29	1,312	29	736	42.6	899	52.1
WESTFIELD	962	46	613	75	1,574	57	1,275	33	572	36.3	842	53.5
ERIE COUNTY												
AKRON	895	65	663	57	1,558	63	1,107	77	405	6.0	930	59.7
ALDEN	895	66	618	71	1,513	75	1,328	26	487	32.2	884	58.4
AMHERST CENTRAL *3	1,371	2	806	13	2,177	3	1,995	1	1,293	59.4	640	29.4
BUFFALO	1,072	9	841	6	1,913	7	1,610	5	737	38.5	1,024	53.5
CHEEKTOWAGA	997	32	696	40	1,693	34	1,269	35	966	57.1	531	31.4
CLARENCE	1,056	13	767	21	1,823	18	1,458	10	867	47.6	813	44.6
CLEVELAND HILL	1,113	6	696	41	1,809	21	1,412	13	873	48.3	759	42.0
DEPEW	919	58	581	83	1,500	79	1,177	60	547	36.5	847	56.5
EAST AURORA	1,035	18	776	19	1,811	20	1,340	22	835	46.1	819	45.2
EDEN	1,037	17	752	27	1,789	23	1,313	28	619	34.6	999	55.8

TABLE XVII EXPENDITURES AND REVENUES SUMMARY 1974/75 ESTIMATED (CONTINUED)

	TOTAL INSTRUCTION /WADA	RANK	NON-TEACHING SERVICES /WADA	RANK	TOTAL GENERAL FUND EXPENSES /WADA	RANK	APPROVED OPERATING EXPENSES /WADA	RANK	LOCALLY RAISED REVENUES AMOUNT /WADA	LOCALLY RAISED REVENUES % OF TGFE*6	TOTAL STATE AID AMOUNT /WADA	TOTAL STATE AID % OF TGFE*6
ERIE COUNTY (CONT.)												
EGGERTSVILLE *3	1,375	1	806	14	2,181	2	1,679	3	1,283	58.8	615	28.2
FRONTIER	1,040	16	674	51	1,714	31	1,386	17	714	41.7	726	42.4
GOWANDA	1,022	23	624	70	1,646	44	1,273	34	428	26.0	890	54.1
GRAND ISLAND	1,056	14	775	20	1,831	17	1,380	18	850	46.4	878	48.0
GRIFFITH INSTITUTE	998	31	682	43	1,680	39	1,336	24	562	33.5	938	55.8
HAMBURG	969	43	674	52	1,643	47	1,251	38	697	42.4	804	48.9
HOLLAND	804	88	668	53	1,472	85	1,122	72	406	27.6	985	66.9
IROQUOIS	936	53	680	45	1,616	48	1,228	48	580	35.9	875	54.1
KENMORE	1,093	8	592	80	1,686	37	1,344	21	909	53.9	642	38.1
LACKAWANNA	1,129	5	850	5	1,979	5	1,697	2	1,352	68.3	431	21.8
LAKE SHORE	1,031	20	815	10	1,846	13	1,338	23	551	29.8	1,007	54.6
LANCASTER	945	51	639	65	1,584	54	1,220	50	697	44.0	760	48.0
MARYVALE	946	50	617	73	1,563	61	1,236	43	494	31.6	929	59.4
NORTH COLLINS	970	42	798	17	1,767	25	1,196	55	426	24.1	1,055	59.7
ORCHARD PARK	979	37	667	55	1,646	45	1,242	40	723	43.9	812	49.3
SLOAN	859	80	596	78	1,455	86	1,169	61	540	37.1	758	52.1
SNYDER *3	1,317	3	718	32	2,036	4	1,617	4	1,167	57.3	631	31.0
SWEET HOME	1,104	7	823	7	1,926	6	1,535	8	932	48.4	810	42.1
TONAWANDA	1,018	25	592	81	1,609	49	1,178	59	555	34.5	886	55.1
WEST SENECA	823	85	555	87	1,378	89	1,072	83	492	35.7	789	57.3
WILLIAMSVILLE	1,052	15	853	4	1,904	8	1,554	7	986	51.8	797	41.9
NIAGARA COUNTY												
BARKER	908	60	645	63	1,554	64	1,048	85	269	17.3	988	63.6
LEWISTON-PORTER	933	54	753	25	1,686	36	1,235	44	614	36.4	917	54.4
LOCKPORT	1,012	28	592	82	1,604	50	1,404	14	718	44.8	739	46.1
NEWFANE	948	48	752	26	1,700	32	1,233	45	562	33.1	1,049	61.7
NIAGARA FALLS	1,066	11	697	37	1,763	26	1,601	6	816	46.3	838	47.5
NIAGARA-WHEATFIELD	1,067	10	807	12	1,874	9	1,392	16	669	35.7	935	49.9
NORTH TONAWANDA	978	38	561	86	1,539	68	1,283	32	523	34.0	891	57.9
ROYALTON-HARTLAND	865	77	617	72	1,482	83	1,104	78	401	27.1	996	67.2
STARPOINT	808	87	595	79	1,403	88	1,122	73	382	27.2	919	65.5
WILSON	969	44	555	88	1,525	73	1,254	37	499	32.7	942	61.8

TABLE XVII EXPENDITURES AND REVENUES SUMMARY 1974/75 ESTIMATED (CONTINUED)

	TOTAL INSTRUCTION /WADA	RANK	NON-TEACHING SERVICES /WADA	RANK	TOTAL GENERAL FUND EXPENSES /WADA	RANK	APPROVED OPERATING EXPENSES /WADA	RANK	LOCALLY RAISED REVENUES AMOUNT /WADA	LOCALLY RAISED REVENUES # OF TGFE*6	TOTAL STATE AID AMOUNT /WADA	TOTAL STATE AID % OF TGFE*6
ORLEANS COUNTY												
ALBION	833	84	679	47	1,512	76	998	87	394	26.1	952	63.0
LYNDONVILLE	972	41	728	31	1,700	33	1,369	19	595	35.0	974	57.3
MEDINA	942	52	656	60	1,598	52	1,122	74	444	27.8	1,024	64.1

TABLE XVIII ANALYSIS OF STAFFING POLICY 1974/75 ESTIMATED

	AVERAGE TEACHERS SALARY	RANK	SALARIES OF AIDES + ASSTS /WADA	RANK	ELEMENTARY STAFF ADEQUACY	RANK	SECONDARY STAFF ADEQUACY	RANK	NON-TEACHING PROFESSIONAL ADEQUACY	RANK	TOTAL STAFF ADEQUACY	RANK
ALLEGANY COUNTY												
ANDOVER	10,247	86	0	89	49.6	71	61.8	3	5.0	64	61.5	19
ANGELICA	11,626	57	12	46	56.7	30	48.0	40	8.6	14	60.2	25
BELFAST	11,136	70	15	35	48.0	79	58.8	6	17.8	3	71.3	4
BELMONT	11,480	61	6	62	51.0	62	39.1	84	10.7	10	55.2	52
BOLIVAR	12,151	48	10	50	41.3	88	55.3	11	4.6	72	53.7	61
CUBA	11,406	63	17	28	53.8	42	46.2	49	4.3	76	53.7	62
FILLMORE	10,941	78	22	14	52.4	52	48.7	39	3.7	84	54.3	54
FRIENDSHIP	11,583	58	34	1	42.1	87	47.3	43	12.4	5	57.2	44
RICHBURG	11,304	64	25	11	60.3	11	49.8	34	12.2	7	66.9	7
RUSHFORD	9,898	88	21	15	43.2	86	62.3	2	5.4	51	58.0	38
SCIO	10,971	77	20	21	47.6	80	51.4	27	16.5	4	66.2	8
WELLSVILLE	11,904	51	3	75	48.9	75	42.2	72	5.5	49	50.7	81
WHITESVILLE	9,532	89	14	39	43.8	84	51.9	22	23.0	1	71.6	3
CATTARAUGUS COUNTY												
ALLEGANY	12,202	47	0	86	51.4	58	45.8	52	4.3	77	52.5	69
CATTARAUGUS	10,776	80	29	7	56.5	31	52.2	19	4.7	67	58.8	35
ELLICOTTVILLE	11,698	55	21	18	54.2	41	51.7	24	12.4	6	65.3	9
FRANKLINVILLE	11,716	54	21	19	56.3	33	50.5	31	5.7	47	59.0	32
HINSDALE	11,770	53	22	13	66.1	3	47.6	41	2.6	89	58.6	36
LIMESTONE	10,400	84	7	59	52.0	53	74.7	1	8.6	13	71.8	2
LITTLE VALLEY	10,043	87	32	3	48.9	76	56.3	8	6.4	27	59.6	28
OLEAN	13,151	24	17	32	66.8	2	44.1	61	6.1	38	60.0	27
PIONEER	11,299	65	17	33	62.0	6	44.5	56	4.5	73	57.3	43
PORTVILLE	11,225	68	7	58	53.0	48	47.0	44	5.3	55	55.0	53
RANDOLPH	12,620	37	15	37	53.5	45	43.1	69	6.4	29	54.1	55
SALAMANCA	11,131	71	1	82	57.5	25	48.8	38	5.3	53	58.0	39
WEST VALLEY	10,415	83	1	83	50.2	66	61.0	4	7.0	24	62.7	13

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TABLE XVIII ANALYSIS OF STAFFING POLICY 1974/75 ESTIMATED (CONTINUED)

	AVERAGE TEACHERS SALARY	RANK	SALARIES OF AIDES + ASSTS /WADA	RANK	ELEMENTARY STAFF ADEQUACY	RANK	SECONDARY STAFF ADEQUACY	RANK	NON-TEACHING PROFESSIONAL ADEQUACY	RANK	TOTAL STAFF ADEQUACY	RANK
CHAUTAUQUA COUNTY												
BEMUS POINT	13,135	25	11	47	57.6	24	44.3	59	7.8	18	57.3	42
BROCTON	10,434	82	7	61	58.9	17	41.2	78	6.8	25	55.9	49
CASSADAGA VALLEY	11,276	66	24	12	52.4	51	44.0	62	6.3	33	54.1	57
CHAUTAUQUA	10,296	85	6	64	60.2	12	52.3	17	6.2	34	62.2	16
CLYMER	10,915	79	26	10	59.3	15	55.6	10	3.5	86	60.9	22
DUNKIRK	12,440	41	0	87	52.6	50	44.0	63	6.3	32	53.9	59
FALCONER	12,138	49	13	41	64.8	4	50.2	32	5.8	44	62.3	14
FORESTVILLE	10,974	76	4	73	50.8	64	49.7	36	3.6	85	53.8	60
FREDONIA	12,358	42	13	42	49.6	72	44.4	58	5.1	60	51.6	78
FREWSBURG	11,128	72	12	44	59.1	16	44.5	57	5.7	48	56.4	47
JAMESTOWN	12,278	45	14	38	55.6	36	55.2	12	6.2	37	61.6	18
MAYVILLE	11,253	67	0	88	61.0	8	49.7	35	3.4	87	58.0	37
PANAMA	11,667	56	4	71	48.4	77	41.5	76	5.3	54	50.0	65
PINE VALLEY	11,060	74	17	30	51.9	54	51.9	21	7.5	21	59.5	29
RIPLEY	11,115	73	5	68	50.0	67	50.8	30	9.1	11	59.5	30
SHERMAN	11,017	75	17	29	60.3	10	54.1	14	4.3	78	61.2	21
SILVER CREEK	12,272	46	3	79	57.2	27	41.8	73	4.6	71	52.8	68
SOUTHWESTERN	12,481	40	16	34	43.4	85	60.4	5	6.2	35	58.9	33
WESTFIELD	11,547	60	3	77	55.2	38	54.7	13	4.3	79	59.2	31
ERIE COUNTY												
AKRON	12,828	33	5	67	47.5	81	43.2	66	4.6	70	49.7	87
ALDEN	13,121	26	12	43	45.7	82	46.7	45	4.4	75	50.6	84
AMHERST CENTRAL *3	15,238	2	18	25	.0	89	51.6	25	11.2	9	62.8	12
BUFFALO	14,209	10	9	52	57.2	26	56.4	7	7.8	19	64.7	10
CHEEKTOWAGA	12,699	35	31	4	58.1	21	39.9	82	4.5	74	52.0	74
CLARENCE	13,928	11	21	16	59.8	14	46.6	46	5.5	50	57.6	41
CLEVELAND HILL	13,801	14	8	55	50.9	63	52.5	16	5.8	46	57.7	40
DEPEW	13,419	19	2	81	44.8	83	50.2	33	5.0	63	52.4	72
EAST AURORA	13,089	28	10	51	55.3	37	46.1	51	6.4	28	56.4	48
EDEN	14,402	6	8	56	53.4	46	46.3	47	4.2	81	53.6	65

TABLE XVIII ANALYSIS OF STAFFING POLICY 1974/75 ESTIMATED (CONTINUED)

	AVERAGE TEACHERS SALARY	RANK	SALARIES OF AIDES + ASSTS /WADA	RANK	ELEMENTARY STAFF ADEQUACY	RANK	SECONDARY STAFF ADEQUACY	RANK	NON-TEACHING PROFESSIONAL ADEQUACY	RANK	TOTAL STAFF ADEQUACY	RANK
ERIE COUNTY	(CONT.)											
EGGERTSVILLE #3	14,929	3	18	27	59.9	13	.0	89	17.8	2	77.6	1
FRONTIER	14,364	7	3	80	53.6	44	39.3	83	4.9	65	50.7	83
GOWANDA	12,991	30	4	70	57.0	28	46.2	48	4.6	69	55.5	50
GRAND ISLAND	13,319	21	19	23	51.2	60	51.0	29	7.7	20	58.8	34
GRIFFITH INSTITUTE	12,686	36	19	24	58.3	20	45.2	54	5.8	43	56.8	45
HAMBURG	12,581	39	10	49	54.8	40	43.6	64	8.1	17	56.6	46
HOLLAND	11,465	62	12	45	51.7	56	47.3	42	3.1	88	52.5	70
IROQUOIS	13,117	27	10	48	56.4	32	37.0	87	3.9	83	49.2	88
KENMORE	13,829	13	21	17	58.4	19	43.2	65	6.2	36	55.3	51
LACKAWANNA	12,308	43	26	9	72.7	1	51.1	28	7.3	23	68.1	6
LAKE SHORE	13,571	17	7	57	52.9	49	45.7	53	4.7	68	53.7	63
LANCASTER	13,277	22	6	65	53.3	47	43.0	70	6.0	41	53.2	66
MARYVALE	14,784	4	9	53	48.3	78	41.5	77	6.4	31	50.7	82
NORTH COLLINS	12,587	38	4	72	51.1	61	43.0	71	5.8	45	52.4	71
ORCHARD PARK	14,274	9	19	22	49.9	68	41.6	75	6.1	40	51.3	80
SLOAN	12,874	31	13	40	49.2	73	37.3	86	4.2	80	45.6	89
SNYDER #3	14,520	5	31	6	58.5	18	.0	88	11.7	8	70.1	5
SWEET HOME	14,350	8	0	85	56.1	34	51.6	26	8.6	15	62.2	15
TONAWANDA	13,073	29	15	36	61.5	7	40.1	81	5.3	56	53.7	64
WEST SENECA	12,063	50	0	84	49.1	74	44.2	60	5.1	61	51.6	79
WILLIAMSVILLE	15,687	1	4	74	51.2	59	43.1	68	7.4	22	54.0	58
NIAGARA COUNTY												
BARKER	[illegible]	20	31	5	51.4	57	44.6	55	5.1	62	53.1	67
LEWISTON-PORTER	13,626	15	33	2	49.8	69	40.9	79	5.2	59	49.8	86
LOCKPORT	13,191	23	18	26	56.7	29	52.1	20	6.4	30	60.6	24
NEWFANE	12,845	32	6	63	58.1	22	41.7	74	5.3	57	54.1	56
NIAGARA FALLS	13,843	12	17	31	63.9	5	52.2	18	6.1	39	63.0	11
NIAGARA-WHEATFIELD	13,586	16	21	20	60.4	9	49.4	37	8.2	16	62.2	17
NORTH TONAWANDA	13,488	18	5	66	54.9	39	40.3	80	5.4	52	51.6	77
ROYALTON-HARTLAND	12,287	44	28	8	50.5	65	46.2	50	4.1	82	52.4	73
STARPOINT	11,574	59	3	78	51.9	55	43.1	67	4.9	66	51.6	76
WILSON	10,673	81	7	60	55.8	35	51.8	23	6.5	26	60.2	26

TABLE XVIII ANALYSIS OF STAFFING POLICY 1974/75 ESTIMATED (CONTINUED)

	AVERAGE TEACHERS SALARY	RANK	SALARIES OF AIDES + ASSTS /WADA	RANK	ELEMENTARY STAFF ADEQUACY	RANK	SECONDARY STAFF ADEQUACY	RANK	NON-TEACHING PROFESSIONAL ADEQUACY	RANK	TOTAL STAFF ADEQUACY	RANK
ORLEANS COUNTY												
ALBION	12,813	34	4	69	53.7	43	38.6	85	6.0	42	51.7	75
LYNDONVILLE	11,154	69	9	54	49.7	70	55.8	9	8.8	12	61.3	20
MEDINA	11,830	52	3	76	57.8	23	53.6	15	5.3	58	60.8	23

TABLE A1A ANALYSIS OF EXPENDITURE ITEMS AS PERCENTAGES OF TOTAL GENERAL FUND EXPENDITURES
1974/75 ESTIMATED

	GENERAL SUPPORT SERVICES %	EMPL. BENEFITS %	DEBT SERVICE %	INTER-FUND TRANSFERS %	COMMUNITY SERVICES %	TRANSPORTATION %	CURR. DEVEL. RESEARCH +SUPER. %	TEACHING REGULAR SCHOOL %	PUPIL PERS. SERVICES+ACTS REG.DAY SCHOOL %	INSTR. SPECIAL SCHOOL %	---SUMMARY--- NON TEACH. SERVICE %	INSTRUCTION %
ALLEGANY COUNTY	14.5	16.1	5.0	.6	.0	5.6	.1	50.5	4.2	.0	41.7	58.3
ANDOVER	15.2	13.0	8.0	.7	.0	5.6	.1	53.1	3.1	.0	42.5	57.5
ANGELICA	15.2	14.6	2.4	1.6	.1	7.5	.1	54.6	3.1	.0	41.4	58.6
BELFAST	16.4	12.5	4.4	.6	.1	5.7	.8	54.7	3.8	.0	39.7	60.3
BELMONT	15.4	15.9	.2	.6	.0	6.3	2.4	55.8	2.1	.0	38.5	61.5
BOLIVAR												
CUBA	14.2	15.7	3.0	.9	.0	5.7	1.6	54.6	3.6	.0	39.6	60.4
FILLMORE	14.1	15.7	2.9	1.2	.0	6.6	1.9	51.6	3.4	.1	42.1	57.9
FRIENDSHIP	17.4	13.7	5.2	.9	.0	6.0	2.2	49.9	3.6	.0	43.2	56.8
HICHBURG	14.1	14.9	8.5	.9	.1	5.9	1.4	48.3	4.0	.0	44.4	55.6
HUSHFORD	16.5	14.3	5.2	.8	.1	6.1	.1	48.9	4.4	.0	44.9	55.1
SCIO	16.6	13.7	2.0	1.5	1.2	7.3	.9	53.3	3.9	.0	42.3	58.7
BELLSVILLE	13.2	15.5	13.9	.0	.2	4.4	2.9	44.4	4.4	.3	47.2	52.8
WHITESVILLE	16.4	11.0	5.1	1.4	.3	6.5	.2	50.5	5.2	.0	42.6	57.4
CATTARAUGUS COUNTY												
ALLEGANY	10.5	13.5	14.9	.3	.1	4.9	2.7	49.9	2.0	.2	44.2	55.8
CATTARAUGUS	13.4	14.7	2.7	.3	.2	9.1	2.1	54.1	2.2	.0	40.4	59.6
ELLICOTTVILLE	13.6	16.6	4.6	1.2	.1	6.4	3.4	51.1	1.4	.0	42.5	57.5
FRANKLINVILLE	13.7	14.3	9.7	.5	.0	6.2	2.8	49.3	2.3	.0	44.4	55.6
HINSDALE	15.0	14.5	6.1	.5	.0	6.9	.0	53.8	2.6	.0	43.1	56.9
LIMESTONE	13.7	14.7	1.3	.6	.1	5.8	.0	56.2	5.5	.2	36.2	63.8
LITTLE VALLEY	14.5	13.6	.1	.5	.2	8.6	2.6	55.2	3.0	.0	37.6	62.4
OLEAN	14.0	15.1	11.4	.4	.0	2.0	3.3	49.8	3.0	.4	42.9	57.1
PIONEER	7.2	8.8	47.1	.1	.0	4.7	1.5	28.2	1.5	.2	68.0	32.0
PORTVILLE	13.4	16.2	8.4	.4	.0	4.3	2.1	50.3	3.1	.1	42.7	57.3
RANDOLPH	12.7	15.9	6.2	.6	.0	6.5	2.9	50.7	3.2	.4	41.9	58.1
SALAMANCA	16.2	15.6	3.7	2.7	.0	4.0	4.6	48.3	3.2	.4	42.3	57.7
WEST VALLEY	15.2	14.7	9.3	1.6	.1	6.4	.3	47.3	4.3	.1	47.3	52.7

TABLE XIA ANALYSIS OF EXPENDITURE ITEMS AS PERCENTAGES OF TOTAL GENERAL FUND EXPENDITURES 1974/75 ESTIMATED (CONTINUED)

	GENERAL SUPPORT SERVICES %	EMPL. BENEFITS %	DEBT SERVICE %	INTER-FUND TRANSFERS %	COMMUNITY SERVICES %	TRANSPORTATION %	CURR. DEVEL. RESEARCH +SUPER. %	TEACHING REGULAR SCHOOL %	PUPIL PERS. SERVICES+ACTS REG.DAY SCHOOL %	INSTR. SPECIAL SCHOOL %	---SUMMARY--- NON TEACH. SERVICE %	INSTRUCTION %
CHAUTAUQUA COUNTY												
BEMUS POINT	14.0	14.1	8.1	1.1	.0	7.4	3.1	48.7	2.3	.1	44.6	55.4
BROCTON	15.8	14.2	9.1	3.3	.1	5.4	2.6	45.9	2.2	.2	47.9	52.1
CASSADAGA VALLEY	14.3	14.5	6.9	.6	.1	7.3	4.4	43.9	3.7	3.4	43.7	56.3
CHAUTAUQUA	19.6	13.6	9.6	.9	.1	6.4	2.1	44.2	2.5	.0	50.3	49.7
CLYMER	13.7	14.8	11.4	.0	.0	6.0	1.4	50.5	.9	.0	45.9	54.1
DUNKIRK	14.9	14.7	4.1	2.0	.5	1.8	4.9	52.4	3.0	.5	38.0	62.0
FALCONER	14.3	16.0	4.5	.6	.0	5.4	4.1	51.2	2.8	.0	40.8	59.2
FORESTVILLE	13.8	12.4	9.0	1.0	.0	6.8	3.3	51.6	1.5	.0	43.1	56.9
FREDONIA	12.9	13.0	13.3	.0	.1	5.7	4.0	46.0	3.5	.4	44.9	55.1
FREWSBURG	13.8	13.7	6.9	.8	.0	5.1	2.7	52.0	3.6	.0	40.4	59.6
JAMESTOWN	14.2	15.8	1.7	5.1	.0	1.7	4.1	50.0	3.5	3.0	38.6	61.4
MAYVILLE	13.8	13.5	12.4	.4	.1	4.5	1.8	49.9	2.3	.0	44.7	55.3
PANAMA	15.4	13.3	7.5	1.0	.0	6.2	4.1	47.7	2.6	.3	43.5	56.5
PINE VALLEY	15.4	13.7	10.6	.4	.4	6.9	3.0	45.1	3.4	.5	47.3	52.7
RIPLEY	16.4	15.6	5.3	.3	.1	5.8	3.0	48.6	3.4	.2	43.5	56.5
SHERMAN	14.8	14.0	4.8	.6	.1	7.4	1.5	53.9	1.4	.0	41.8	58.2
SILVER CREEK	14.6	14.8	6.6	1.0	.2	4.5	2.9	51.4	2.8	.3	41.6	58.4
SOUTHWESTERN	14.4	15.9	5.9	.3	.0	5.1	3.6	50.6	3.3	.0	41.5	58.5
WESTFIELD	13.4	15.4	5.3	.0	.3	4.6	2.0	53.4	4.0	.3	38.9	61.1
ERIE COUNTY												
AKRON	12.6	14.4	8.9	.2	.0	6.3	6.1	50.4	2.5	.0	42.5	57.5
ALDEN	12.5	14.0	7.3	.3	.0	6.7	4.4	51.2	2.7	.0	40.8	59.2
AMHERST CENTRAL #3	12.9	15.6	3.4	1.6	.2	3.4	3.3	49.1	6.5	2.8	37.0	63.0
BUFFALO	14.3	16.8	9.5	.0	.0	3.4	6.6	46.1	2.4	.6	44.0	56.0
CHEEKTOWAGA	13.6	13.4	7.4	.7	.1	5.8	4.1	50.4	2.9	.6	41.1	58.9
CLARENCE	13.7	14.7	8.2	.4	.0	5.0	5.2	46.9	2.9	2.6	42.1	57.9
CLEVELAND HILL	12.6	16.1	6.5	.0	.0	3.1	4.3	52.3	3.7	.0	38.5	61.5
DEPEW	9.5	13.6	10.5	1.2	.0	3.9	4.0	52.8	3.4	.2	38.7	61.3
EAST AURORA	14.4	13.3	9.8	.6	.0	4.8	5.3	47.5	3.0	.4	42.8	57.2
EDEN	11.4	13.7	10.8	.2	.0	6.0	3.9	49.9	3.1	.2	42.0	58.0

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TABLE XIX ANALYSIS OF EXPENDITURE ITEMS AS PERCENTAGES OF TOTAL GENERAL FUND EXPENDITURES 1974/75 ESTIMATED (CONTINUED)

	GENERAL SUPPORT SERVICES %	EMPL. BENEFITS %	DEBT SERVICE %	INTER-FUND TRANSFERS %	COMMUNITY SERVICES %	TRANSPORTATION %	CURR. DEVEL. RESEARCH +SUPER. %	TEACHING REGULAR SCHOOL %	PUPIL PERS. SERVICES+ACTS REG.DAY SCHOOL %	INSTR. SPECIAL SCHOOL %	---SUMMARY--- NON TEACH. SERVICE %	INSTRUCTION %
ERIE COUNTY	(CONT.)											
EGGERTSVILLE #3	14.1	14.6	3.6	.5	.0	4.6	5.6	46.9	4.2	6.4	36.9	63.1
FRONTIER	13.7	14.4	4.7	.8	.0	5.7	4.6	50.9	3.4	1.0	39.3	60.7
GOWANDA	12.9	15.2	3.6	.4	.0	5.8	3.2	54.2	3.8	.1	37.9	62.1
GRAND ISLAND	13.0	14.8	9.6	.1	.0	4.9	5.9	47.6	3.2	.4	42.3	57.7
GRIFFITH INSTITUTE	12.7	14.8	5.1	.3	.1	7.6	5.2	50.0	3.1	.3	40.6	59.4
HAMBURG	12.8	15.2	6.2	.6	.0	6.3	4.9	49.5	3.7	.2	41.0	59.0
HOLLAND	11.7	15.2	10.7	.6	.1	7.2	3.0	48.1	2.4	.4	45.4	54.6
IROQUOIS	12.6	14.1	9.2	.2	.0	6.0	4.5	49.3	2.7	.4	42.1	57.9
KENMORE	12.6	15.1	5.1	.1	.3	2.0	6.6	53.6	2.7	1.1	35.1	64.9
LACKAWANNA	16.5	16.2	5.3	1.5	.2	3.3	5.5	46.0	3.6	.9	42.9	57.1
LAKE SHORE	11.0	13.5	15.0	.6	.1	4.0	3.9	47.9	3.2	.1	44.1	55.9
LANCASTER	11.7	14.5	8.5	.1	.0	5.4	4.5	49.7	4.1	.6	40.3	59.7
MARYVALE	12.0	14.3	10.1	.1	.1	2.8	4.2	51.4	3.2	1.0	39.5	60.5
NORTH COLLINS	13.5	13.5	7.5	2.0	.1	8.6	4.1	46.4	3.5	.0	45.1	54.9
ORCHARD PARK	11.5	14.7	8.8	.4	.1	5.1	4.9	50.0	3.5	.2	40.5	59.5
SLOAN	12.4	17.3	7.2	.3	.0	3.8	4.0	49.9	3.4	.9	41.0	59.0
SNYDER #3	15.0	13.9	2.7	.2	.1	3.5	4.7	49.5	3.0	7.6	35.3	64.7
SWEET HOME	12.4	16.0	8.9	.3	.1	5.1	4.6	48.3	3.0	.7	42.7	57.3
TONAWANDA	14.2	15.3	3.9	2.2	.0	1.1	6.3	51.1	3.6	1.0	36.8	63.2
WEST SENECA	11.3	15.2	8.3	.4	.0	5.1	4.8	47.7	3.7	3.0	40.3	59.7
WILLIAMSVILLE	10.6	14.4	14.3	.3	.0	5.1	3.9	44.4	3.1	2.8	44.8	55.2
NIAGARA COUNTY												
BARKER	12.9	14.0	6.4	.3	.2	7.7	3.2	53.3	2.8	.3	41.5	58.5
LEWISTON-PORTER	16.7	13.2	9.4	.0	.1	5.3	4.5	47.2	2.6	.0	44.7	55.3
LOCKPORT	14.0	15.6	4.0	.1	.0	3.3	5.6	53.2	3.3	.3	36.9	63.1
NEWFANE	16.8	13.2	8.1	.3	.0	5.8	4.3	47.6	2.6	.2	44.2	55.8
NIAGARA FALLS	15.0	17.3	4.6	.1	.0	2.6	5.5	50.6	3.3	.8	39.5	60.5
NIAGARA-WHEATFIELD	14.2	16.3	7.2	.1	.0	5.0	4.4	47.7	3.5	.4	43.1	56.9
NORTH TONAWANDA	12.4	15.8	6.5	.0	.0	1.7	5.1	52.9	4.3	.5	36.4	63.6
ROYALTON-HARTLAND	12.8	14.6	8.5	.0	.1	5.6	3.5	50.7	2.9	.1	41.6	58.4
STARPOINT	15.1	14.8	4.1	.2	.1	8.0	3.6	49.5	3.5	.3	42.4	57.6
WILSON	12.4	14.3	3.0	.0	.0	6.6	4.5	53.9	3.9	.0	36.4	63.6

TABLE XIX ANALYSIS OF EXPENDITURE ITEMS AS PERCENTAGES OF TOTAL GENERAL FUND EXPENDITURES
1974/75 ESTIMATED (CONTINUED)

	GENERAL SUPPORT SERVICES %	EMPL. BENEFITS %	DEBT SERVICE %	INTER-FUND TRANSFERS %	COMMUNITY SERVICES %	TRANSPORTATION %	CURR. DEVEL. RESEARCH +SUPER. %	TEACHING REGULAR SCHOOL %	PUPIL PERS. SERVICES+ACTS REG.DAY SCHOOL %	INSTR. SPECIAL SCHOOL %	---SUMMARY--- NON TEACH. SERVICE %	INSTRUCTION %
ORLEANS COUNTY												
ALBION	12.0	15.3	10.8	.7	.0	6.1	3.6	46.7	3.6	.4	44.9	55.1
LYNDONVILLE	16.0	15.5	4.9	.2	.0	6.2	5.3	47.4	2.9	.2	42.8	57.2
MEDINA	13.6	15.5	7.6	.0	.1	4.2	3.8	50.9	3.4	.1	41.1	58.9

SECTION C

Analysis of Fiscal and Staffing Policy

The charts on the following pages show the distribution in standard scores of important variables in school district fiscal policy.

Chart 1 provides a Revenue Policy Profile of eighty-nine school districts in Western New York. Chart 2 includes a General and Instructional Expenditures Profile as well as a profile of staffing adequacy. Chart 3 offers a comparison of the median increases of average teachers' salaries over the twelve year period 1963-1975.

The mean, or average, for each distribution variable is listed and falls at the standard score of 50. The distribution of data above and below the mean is represented by the standard scores. Most of the data falls between standard scores of 40 and 60, with fewer cases at the extremes.

For example, the mean full value/RWADA for Western New York in 1973-74 was $24,677 with most districts clustering between $34,605 and $14,749. Only a few were below $14,749 and above $34,605. Just one or two districts fall at the extremes.

INSTRUCTIONS

By plotting on each distribution line the appropriate value for a school district as reported in the preceding tables and by connecting each point with a line, a district's profile may be obtained.

The profile will reveal where and to what degree the district falls above and below the mean for each variable. A district may then evaluate its individual standing relative to other districts for each variable and for the entire profile.

Chart 1. Western New York Pevenue Policy Profile Chart, 1973-74

	Full Value/RWADA	Tax Rate/$1,000 Full Value	Amount Raised Locally/RWADA	State Aid/ WADA	Federal Aid/WADA	Total Expenditures/WADA
High	$61,340	$28.07	$1,211	$1,181	$229	$1,978
Mean	24,677	19.77	481	896	35	1,458
Low	11,202	9.33	162	384	1	1,215
S.D.	9,928	3.43	190	148	35	147

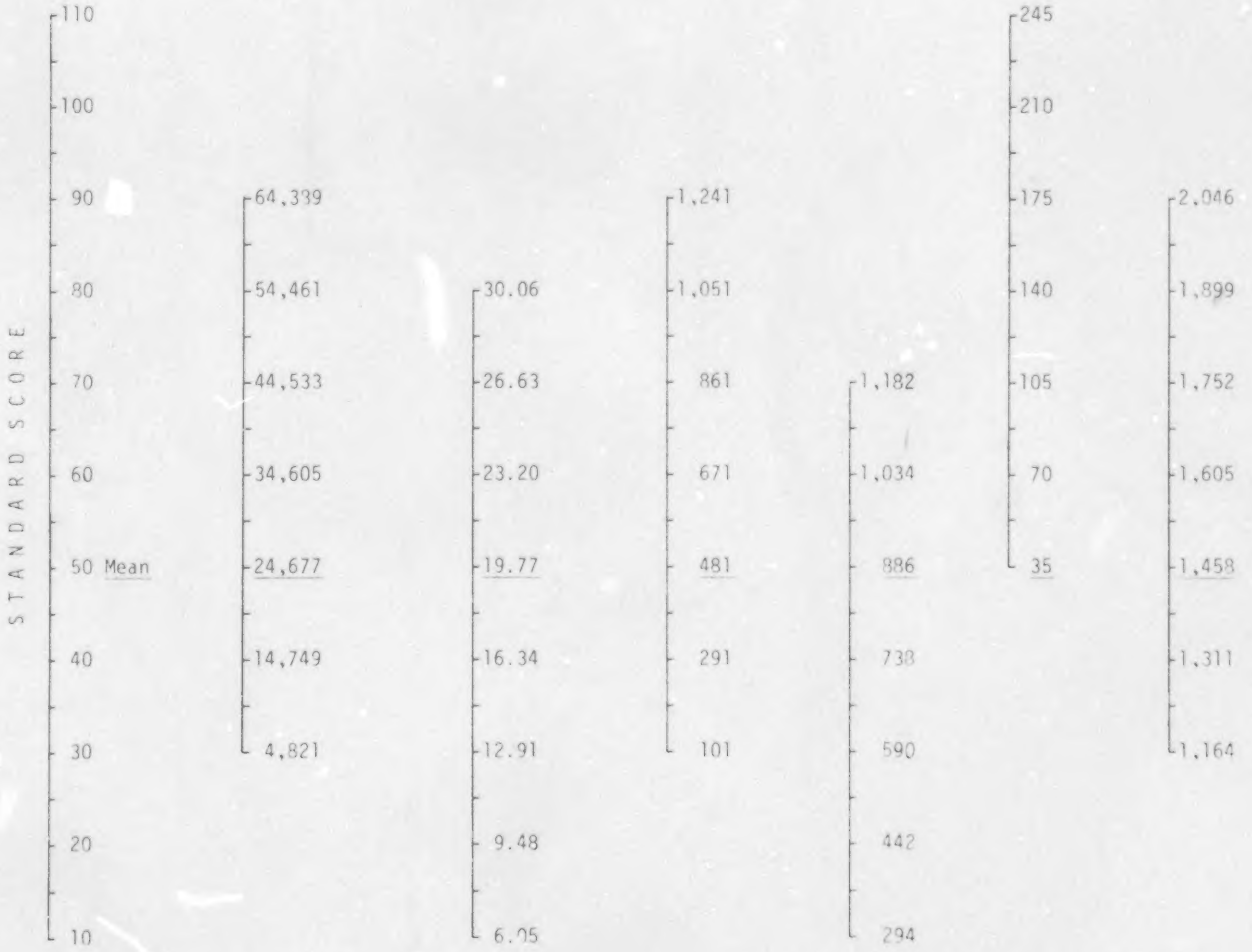

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Chart 2. Western New York General and Instructional Expenditures Profile, 1973-74

	Total Expenditures/WADA	Approved Operating Expenditures/WADA	Average Teachers' Salary	Debt Service/WADA	Teaching Materials/WADA	Numerical Staffing Adequacy	Elementary Staffing Adequacy	Secondary Staffing Adequacy	Non-Teaching Staffing Adequacy
High	$1,978	$1,569	$14,568	$218	$74	78.4	69.5	66.7	23.7
Mean	1,458	1,084	11,587	108	35	56.8	53.8	48.1	7.0
Low	1,215	867	9,243	0	13	45.6	39.7	38.2	2.1
S.D.	147	150	1,124	53	11	5.9	5.1	5.5	3.7

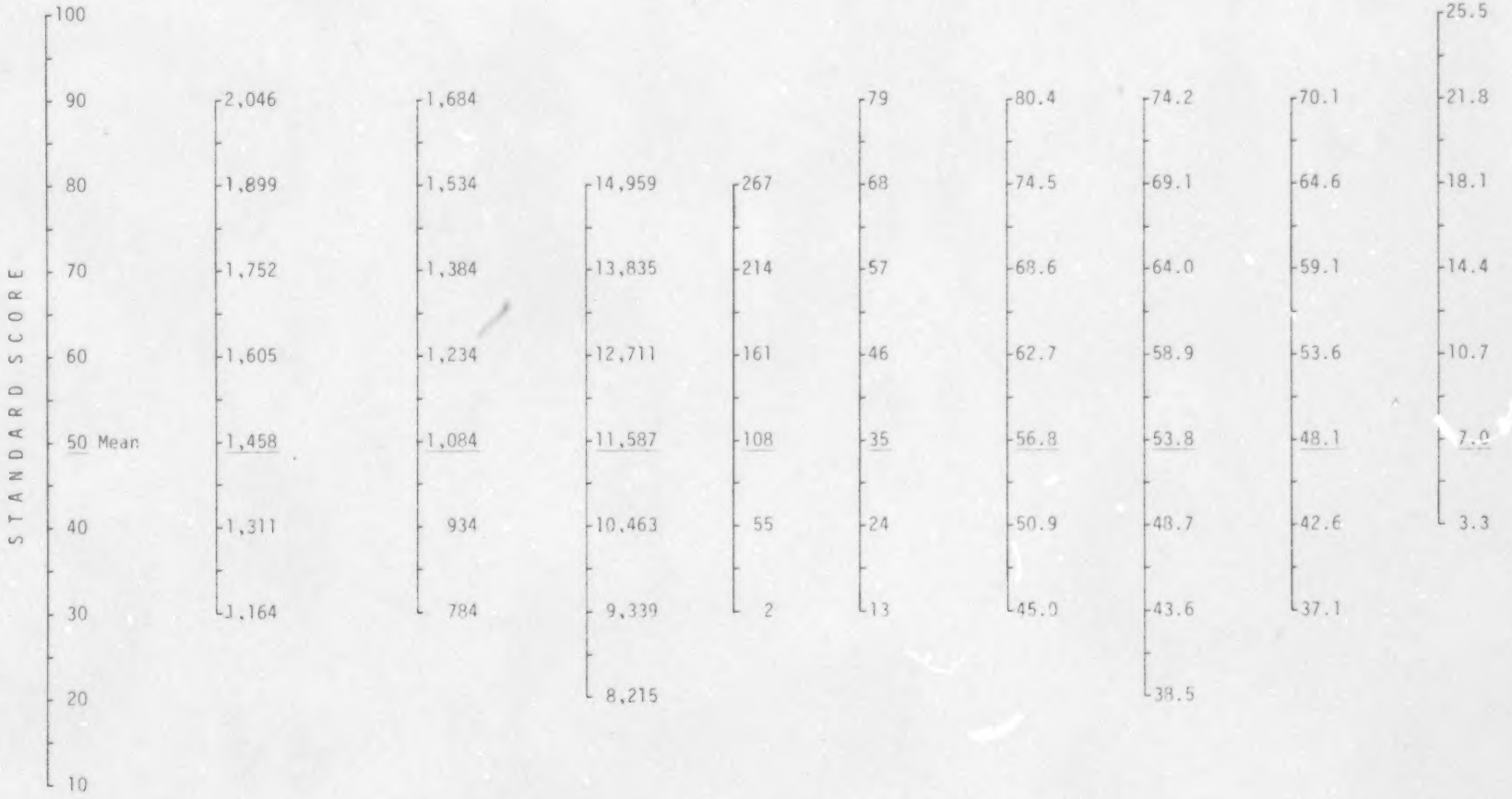

Chart 3. Increase in Teachers' Salaries in Western New York

Year	Number of Districts*	Median of Averages* of Teachers' Salaries	Index	Percent Change Year to Year
1963-64	107	$ 6,295	100	---
1964-65	107	$ 6,571	104.4	4.4
1965-66	107	$ 6,748	107.2	2.7
1966-67	106	$ 7,422	117.9	10.0
1967-68	106	$ 8,312	132.0	12.0
1968-69	106	$ 8,831	140.3	6.2
1969-70	103	$ 9,137	145.1	3.5
1970-71	100	$ 9,810	155.8	7.4
1971-72	87	$10,440	165.8	6.4
1972-73	87	$11,003	174.8	5.4
1973-74	89	$11,543	183.4	4.9
1974-75 (est.)	89	$12,287	195.2	6.4

*Figures from Financing Our Schools (1963-1975)

DEFINITIONS

SECTION A

1973-1974 EXPENDITURES

AMOUNT RAISED LOCALLY - Sum of Tax on Property (Code A1110) and Non-property Tax (A1160).

APPROVED OPERATING EXPENDITURES _ Expenditures allowed for state aid purposes.

ATTENDANCE SERVICES - Expenditures for activities having as their primary purpose the promotion and improvement of children's attendance at school (A293).

AVERAGE DAILY ATTENDANCE (ADA) - The mean number of pupils attending school per day.
1/2 K - Average daily attendance of children enrolled in half-day kindergarten.
K - 6 - Average daily attendance of pupils enrolled in grades K-6 including special and ungraded pupils.
7 - 12 - Average daily attendance of pupils enrolled in grades 7-12 including special and advanced pupils.
Total - Sum of average daily attendance in 1/2 K, K-6, and 7-12 categories.
Weighted Average Daily Attendance (WADA) - Sum of average daily attendance with each category weighted as follows: 1/2K, .50; K-6, 1.00; 7-12, 1.25.

BOARD OF EDUCATION - Expenses incurred to operate the Board of Education (A000), salaries of the district clerk and district treasurer, legal expenses, tax collection expenses, school census expense and district meeting expense.

CENTRAL ADMINISTRATION - Total Central Administration Expense (A100).

CO-CURRICULAR ACTIVITIES - Co-curricular Activities Expense (A280) includes expenses allied to, but not an integral part of, instruction.

COMMUNITY SERVICES - Total Community Services Expense (A400) includes expenses for recreational programs, youth programs, and civic activities.

DEBT SERVICE - Total Debt Service (A800) expense includes principal and interest payments on bonds and notes.

EMPLOYEE BENEFITS - Expenses incurred for health insurance, retirement, social security, etc. (A730).

FEDERAL AID - Total Federal Revenue (A4100).

FULL VALUE - The assessed valuation of property within a district divided by the equalization ratio of that district. The full valuation of a district is an accepted measure of a district's wealth.

GUIDANCE, PSYCHOLOGICAL & SOCIAL WORK SERVICES - The sum of Guidance Expense (A291), Psychological Service Expense (A292), and Social Work Service Expense (A295).

HEALTH SERVICES - Health Services Expense (A294) includes medical, dental, nurse and hygienist services to pupils.

INSTRUCTION, REGULAR DAY SCHOOL - The Sum of Supervisors and Principals (A211), Other Supervisory Expense (A212), Total Teaching Expense (A220), Co-Curricular Activities Expense (A280), Athletics Expense (A281), Guidance Expense (A291), Psychological Service Expense (A292), Attendance Expense (A293), Health Service Expense (A294) and Social Work Service Expense (A295).

INSTRUCTION, SPECIAL SCHOOLS - Expenses pertaining to adult education programs and other special schools conducted by the school district (A300).

INTERSCHOLASTIC ATHLETICS - Interscholastic Activities Expense (A281).

NON-PROPERTY TAX - Total Non-property Tax (A1160). Only districts lying within counties or municipalities that share a sales tax will show revenue in this category.

NUMERICAL STAFFING ADEQUACY - Total number of professional staff divided by Weighted Average Daily Attendance times 1,000 (i.e., number of professional employees per 1,000 students.)
Elementary Staffing Adequacy - Total number of teaching positions in grades K-6 divided by weighted average daily attendance for grades K-6 times 1,000 (i.e., number of elementary teachers per 1,000 elementary students.)
Non-teaching Staffing Adequacy - Total number of non-teaching professional positions divided by weighted average daily attendance times 1,000 (i.e., number of non-teaching professionals per 1,000 students.)
Secondary Staffing Adequacy - Total number of teaching positions in grades 7-12 divided by weighted average daily attendance for grades 7-12 times 1,000 (i.e., number of secondary teachers per 1,000 secondary students.)

PLANT OPERATION & MAINTENANCE - Includes expenses for utilities, supplies and salaries necessary to operate and maintain the school buildings of a school district. (A600)

SALARIES - Average Teacher's Salary - The sum of teacher salaries (A220-110 plus A220-111 plus A220-112) divided by the number of classroom teachers.
Salaries of Teaching Personnel - The sum of teacher salaries (A220-110 plus A220-111 plus A220-112) divided by WADA. Attendance, Guidance, Health and Psychological expenses are not included.

STATE AID - Total revenue received from the state. (A3000)

STATE AID RATIO - The percent of approved operating expenses and debt service aided by the state.

SUPERVISION, OTHERS - Supervisory expenses exclusive of principals and central office (A212).

SUPERVISION, PRINCIPALS - Principals' salaries (A211).

TAX ON PROPERTY - The Total Property Tax (A1110) received by a school district.

TAX RATE, FULL VALUE - The sum of Total Property Tax and Total Non-property Tax divided by the full valuation of a district expressed as a rate per thousand dollars of full valuation.

TEACHING - Total Teaching Expense (A220) includes teacher salaries, textbooks, and teaching supplies.

TEACHING EQUIPMENT, SUPPLIES & MATERIALS - The sum of Teaching Equipment (A220-200) and Teaching Supplies and Materials (A220-300).

TEXTBOOKS - Textbooks, Regular School (A220-398).

TO CAPITAL FUND - Money transferred to Capital Fund (Building Costs) (A900-810).

TO OTHER FUNDS - Total Inter-Fund Transfer (A900) minus Capital Fund (A900-810).

TOTAL GENERAL FUND - Total of all expenditures including debt service and transfer to Capital Funds (the sum of all "A" accounts.)

TRANSPORTATION - The sum of Transportation Expense (A510) and Garage Building Expense (A530) includes salaries, equipment, gas, oil, etc.

UNDISTRIBUTED EXPENSES - This item includes the cost of printing units, data processing units, employee benefits, and unallocable insurance premiums (A700).

WEIGHTED AVERAGE DAILY ATTENDANCE (WADA) - See Average Daily Attendance.

D E F I N I T I O N S

SECTION B

1974-1975 BUDGET ESTIMATES

AID PER PUPIL UNIT - Amount of state aid received for operating expense aid per pupil unit.

AMOUNT RAISED LOCALLY - Sum of Tax on Property (A1001) and Non-property Tax (A1199).

APPROVED OPERATING EXPENDITURES - Expenditures allowed for state aid purposes.

AVERAGE DAILY ATTENDANCE (ADA) - The mean number of pupils attending school per day.
1/2 K - Average daily attendance of children enrolled in half-day kindergarten.
K - 6 - Average daily attendance of pupils enrolled in grades K-6 including special and ungraded pupils.
7 - 12 - Average daily attendance of pupils enrolled in grades 7-12 including special and advanced pupils.
Total - Sum of average daily attendance in 1/2K, K-6, and 7-12 categories.
Weighted Average Daily Attendance (WADA) - Sum of average daily attendance with each category weighted as follows: 1/2K, .50; K-6, 1.00; 7-12. 1.25.

BOCES EXPENDITURES - Includes the sum of all expenses (.49) for general support services, administrative charges and regular school services.

CENTRAL OPERATIONS - Includes the sum of expenses for Board of Education (1099.0), Central Administration (1299.0), Business Administration (1399.0), Legal and Public Information Services (1499.), Central Storeroom (1666.0), Printing and Mailing (1670.0), Data Processing (1680.0) and Special Contractual Items (1998.0).

CO-CURRICULAR ACTIVITIES - Co-curricular Activities Expense (2850.0) includes expenses allied to, but not an integral part of, instruction.

COMMUNITY SERVICES - Total Community Services Expense (8999.0) includes expenses for school census, recreational programs, youth programs and civic activities.

CURRICULUM DEVELOPMENT, RESEARCH & SUPERVISION - Includes expenses for Systemwide Curriculum Development and Supervision (2010.0), Supervision-Regular School (2020.0), Research, Planning and Evaluation (2060.0) and Inservice Training-Instruction (2070.0).

DEBT SERVICE - Total Debt Service expense (9898.0) includes principal and interest payments on bonds and notes.

EMPLOYEE BENEFITS - Expenses incurred for retirement, social security, insurance, etc., (9098.0).

ENROLLMENT - Number of pupils estimated for 1974-75.

FEDERAL AID - Federal Revenue (A4999) reported in General Fund.

FULL VALUE - The assessed valuation of property within a district divided by the equalization rate of that district. The full valuation of a district is an accepted measure of a district's wealth.

GENERAL SUPPORT SERVICES - The sum of expenses for Board of Education (1099.0), Central Administration (1299.0), Finance (1310.0), Staff (1499.0), Central Services (1699.0), and Special Contractual Expense (1998.0).

INSTRUCTION, REGULAR DAY SCHOOL - The sum of expenses for Curriculum Development and Supervision (2010.0), Supervision - Regular School (2020.0), Supervision - Special Schools (2040.0), Research, Planning and Evaluation (2060.0), Inservice Training (2070.0), Teaching - Regular School (2110.0), Teaching - Special Schools (2330.0), Instructional Media (2699.0) and Pupil Personnel and Pupil Activities (2899.0).

INSTRUCTION, SPECIAL SCHOOLS - Includes the sum of expenses for Supervision Special School (2040.0), Teaching Special School (2330.0) and Pupil Personnel Services for Special School (2830.0).

INTERSCHOLASTIC ATHLETICS - Total Interscholastic Activities Expense (2855.0).

NON-PROPERTY TAX - Total Non-property Tax (A1199). Only districts lying within counties or municipalities that share a sales tax will show revenue in this category.

NON-TEACHING SERVICES - The sum of expenses for General Support (1999.0), Transportation (5999.0), Community Services (8999.0), Employee Benefits (9098.0), Interfund Transfer to Capital Funds (9550.9), Interfund Transfer to Other Funds (9598.0), and Debt Service (9898.0).

NON-TEXTBOOK TEACHER MATERIALS - Includes the sum of expenses for Equipment (2110.2), Materials and Supplies (2110.(4)5), and Total Instructional Media (2699.0).

NUMERICAL STAFFING ADEQUACY - Total number of professional staff divided by Weighted Average Daily Attendance times 1,000 (i.e., number of professional employees per 1,000 students).
Elementary Staffing Adequacy - Total number of teaching positions in grades K-6 divided by Weighted Average Daily Attendance times 1,000 (i.e., number of elementary teachers per 1,000 elementary students).
Secondary Staffing Adequacy - Total number of teaching positions in grades 7-12 divided by Weighted Average Daily Attendance times 1,000 (i.e., number of secondary teachers per 1,000 secondary students).
Non-Teaching Professional Adequacy - Total number of non-teaching professional positions divided by Weighted Average Daily Attendance times 1,000 (i.e., number of non-teaching professionals per 1,000 students).

OPERATING AID AS RATIO OF APPROVED OPERATING EXPENSES - Aid Per Pupil Unit divided by Approved Operating Expense.

OPERATION & MAINTENANCE OF PLANT - Includes expenses for materials and supplies, equipment, utilities and salaries necessary to operate and maintain the school buildings of a district (1620.0).

PUPIL PERSONNEL SERVICES - The sum of expenses for Attendance (2805.0), Guidance (2810.0), Health Services (2815.0), Psychological Services (2820.0), and Social Work Services (2825.0).

PUPIL PERSONNEL SERVICES AND ACTIVITIES - Includes expenses for Attendance (2805.0), Guidance (2810.0), Health Services (2815.0), Psychological Services (2820.0), Social Work Services (2825.0), Co-curricular Activities (2850.0) and Interscholastic Athletics (2855.0).

RESIDENT WEIGHTED AVERAGE DAILY ATTENDANCE (RWADA) - This is calculated by subtracting the WADA of nonresident pupils attending public school in the district and adding the WADA of district residents attending other public schools.

SALARIES - Average Teacher's Salary - The sum of teacher salaries (2110.10 plus 2110.11 plus 2110.12 plus 2110.13) divided by the number of classroom teachers.
Salaries of Teachers - The sum of teaching personnel salaries (2110.10 plus 2110.11 plus 2110.12 plus 2110.13).
Salaries of Aides & Assistants - Includes salaries for teacher's aides and clerical assistants (2110.16).

STATE AID - Total revenue anticipated from the state (A3999).

STATE AID RATIO - Ratio for calculating Building Aid and BOCES Aid.

SUPERVISION, PRINCIPALS - Includes the sum of expenses for salaries, equipment, contractual expenses, materials and supplies (2020.0).

TAX ON PROPERTY - The Total Property Tax revenues (A1001) anticipated by a school district.

TEXTBOOKS AND TEACHING AIDS - Includes expenses for Textbooks (2110.48), Materials and Supplies (2110.45), Contractual Expense (2110.4), Equipment (2110.2) and Instructional Media (2699.0).

TO CAPITAL FUND - Money transferred to Capital Fund (Building Costs) (9550.9).

TO OTHER FUNDS - Total Inter-fund Transfers (9598.0) minus Capital Fund (9550.9).

TOTAL AIDABLE PUPIL UNITS (TAPU) - The number of pupils in attendance in several categories with each category having an assigned weighting. The Total Aidable Pupil Units (TAPU) for a district provides one measure on which formula aid is computed.

Adjusted ADA - Average Daily Attendance of pupils X 1.00; 1/2 K X 0.50.

PSEN - ADA of Pupils with Special Educational Needs (two years or more below grade level in reading or math) X 0.25 additional weighting.

H/C - ADA of Pupils with Handicapping Conditions who are trainable mentally retarded, educable mentally retarded, visually impaired, hearing impaired, physically handicapped, severely speech impaired, or emotionally disturbed, as defined by the Commissioner and who attend district-operated programs X 1.00 additional weighting.

Evening School - ADA of Evening School Pupils in equivalency programs X 0.50.

Summer School - ADA of Summer School Pupils X 0.12.

Unduplicated Secondary - ADA of pupils grades 7-12 who are not yet weighted X 0.25.

TOTAL GENERAL FUND - Total of all expenditures including General Support (1999.0), Instruction (2999.0), Pupil Transportation (5999.0), Community Services (8999.0) and Undistributed Expenses (9899.0), including employee benefits, interfund transfers, debt service and interest.

TOTAL INSTRUCTION - Includes Total Instruction Expense Regular School (2999.0) plus Special Schools (2040., 2330.0, 2830.0).

TOTAL STATE AID - Total state aid anticipated by a district.

TRANSPORTATION - The sum of expenses for District Transportation Services (5510.0), Garage Building Maintenance (5530.0), Contract Transportation (5540.4), Public Transportation (5550.4), and BOCES Transportation Services (5581.49).

WEIGHTED AVERAGE DAILY ATTENDANCE (WADA) - See Average Daily Attendance.

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